BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA



In the Matter of the Application of SAN JOSE WATER COMPANY (U 168 W) for an Order authorizing it to increase rates charged for water service by \$34,928,000 or 12.22% in 2016; by \$9,954,000 or 3.11% in 2017, and by \$17,567,000 or 5.36% in 2018.

Application 15-01-002 (Filed January 5, 2015)

JOINT MOTION OF THE OFFICE OF RATEPAYER ADVOCATES AND SAN JOSE WATER COMPANY FOR APPROVAL OF SUPPLEMENTAL SETTLEMENT AGREEMENT

OFFICE OF RATEPAYER ADVOCATES

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August 13, 2015

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BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Application of SAN JOSE WATER COMPANY (U 168 W) for an Order authorizing it to increase rates charged for water service by \$34,928,000 or 12.22% in 2016; by \$9,954,000 or 3.11% in 2017, and by \$17,567,000 or 5.36% in 2018.

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In accordance with Rule 12.1 of the Rules of Practice and Procedure ("Rules") of the California Public Utilities Commission ("Commission"), San Jose Water Company ("SJWC") and the Office of Ratepayer Advocates ("ORA") (together with SJWC, the "Settling Parties") hereby respectfully move that the Commission approve the Supplemental Settlement Agreement Between the Office of Ratepayer Advocates and San Jose Water Company (the "Supplemental Settlement Agreement") that was entered into and executed by the Settling Parties on August 12, 2015, for the purpose of resolving a contested issue related to labor expense presented in the above-captioned proceeding. The Supplemental Settlement Agreement is appended hereto as Appendix A. Consistent with Rule 12.1, this Motion is submitted after the prehearing conference, held on February 27, 2015. However, this Motion

A group of six mutual water companies taking service from SJWC in its Mountain District (the "Mutuals") also participated as a party to this proceeding. The Mutuals participated in the formally noticed settlement conference, held on May 26, 2015, but are not a signatory to this Settlement Agreement.

is submitted more than 30 days after the last day of evidentiary hearings in this proceeding, and so is accompanied by a Motion for Leave to File this Motion at this time.

A. Procedural Background

SJWC filed Application 15-01-002 (the "Application") on January 5, 2015, proposing increased rates for Test Year 2016 and Escalation Years 2017 and 2018, and to make investments and accounting changes as specified therein. In support of its Application, SJWC provided its Report on the Results of Operations, its Capital Budget Project Justifications, and supporting workpapers and studies.

ORA filed a timely protest to the Application on February 2, 2015. The Mutuals were authorized to late-file a protest to the Application, which they did on March 5, 2015. A prehearing conference was held on February 27, 2015, and a public participation hearing was held in San Jose on March 24, 2015. Following extensive discovery, ORA and the Mutuals served testimony on April 23, 2015. SJWC served rebuttal testimony responding to both ORA and the Mutuals on May 7, 2015.

SJWC, ORA and the Mutuals participated in a formally noticed settlement conference on May 26, 2015. The Settling Parties continued with discussions and resolved certain issues in advance of the evidentiary hearings, which were held June 15 through 17 in San Francisco. The Settling Parties ultimately resolved certain issues of concern to ORA, which were reduced to writing in the form of a settlement agreement submitted for Commission approval on July 24, 2015.

Contemporaneous with the current GRC proceedings, SJWC pursued its application for rehearing of D.14-08-006, the Commission decision that resolved the

company's Test Year 2013 GRC, A.12-01-003.² On March 27, 2015, the Commission issued D.15-03-048, which granted limited rehearing of one issue decided in D.14-08-006, concerning the treatment of labor expense related to non-tariffed products and services ("NTP&S"). On April 24, 2015, SJWC filed and served its response to questions posed in Ordering Paragraph 2 of D.15-03-048, as directed by that decision.

On May 18, 2015, the assigned Administrative Law Judge ("ALJ") Seaneen M. Wilson held a prehearing conference ("PHC") in A.12-01-003, which ORA and SJWC attended. On June 19, 2015, the Commission issued an Assigned Commissioner's Scoping Memo and Ruling on Rehearing in A.12-01-003, setting forth a procedural schedule and addressing the scope of rehearing. The Settling Parties had previously commenced settlement discussions on the issue of NTP&S-related labor expense and continued those discussions along with the exchange of settlement documents through August 12, 2015. The Settling Parties ultimately resolved the issue of NTP&S-related labor expense in both proceedings by agreeing to ORA's proposed disallowance while not agreeing to a methodology for allocating such costs, and reduced their agreement to writing for purposes of this proceeding in the form of this Supplemental Settlement Agreement.

The Mutuals did not participate in settlement discussions on the topic of NTP&S.

Thus, the Supplemental Settlement Agreement is not presented as an all-party settlement.

B. <u>The Supplemental Settlement Agreement</u>

The Supplemental Settlement Agreement resolves the issue of the extent to which NTP&S-related labor expense should be excluded from revenue requirement for purposes of setting rates for Test Year 2016. The appropriate allowance for labor related to NTP&S

² SJWC filed its Application for Rehearing of D.14-03-048 on September 15, 2014.

activities was the only matter for which limited rehearing of D.14-08-006 was granted by the Commission in D.15-03-048 and was also contested in A.15-01-002. The Supplemental Settlement Agreement describes how the Settling Parties resolved this issue in the context of the present GRC and includes a revised comparison exhibit that reflects the effect of such resolution on relevant components of revenue requirement.

C. Burden of Proof

Rule 12.1(d) of the Commission's Rules requires that a settlement be "reasonable in light of the whole record, consistent with law, and in the public interest" in order to receive Commission approval. The Supplemental Settlement Agreement meets that standard.

The Settling Parties met and discussed the contested issue in good faith, negotiated in defense of their respective positions, and considered proposals to resolve the issue. This process led to the terms of the Supplemental Settlement Agreement, which the Settling Parties believe represent appropriate compromises of the positions of the Settling Parties.

Accordingly, the Settling Parties respectfully submit that the Supplemental Settlement Agreement, as Rule 12.1(d) requires, is reasonable in light of the whole record, consistent with law, and in the public interest.

D. The Settling Parties Have Complied with the Requirements of Rule 12.1(b).

Commission Rule 12.1(b) requires parties to convene at least one settlement conference, with at least seven days' notice and opportunity to all parties to participate, for the purpose of discussing settlements in the proceeding. On May 15, 2015, counsel for ORA notified all parties on the service list in this proceeding of the time and place for a settlement conference, which was convened in a conference room at the Commission on May 26, 2015. Representatives of all parties participated in the settlement conference. On the date of this

filing, the Settling Parties completed the execution of the Supplemental Settlement

Agreement, in compliance with the rules for notice and opportunity for participation set forth

above.

E. Further Procedures

Rule 12.2 accords all parties the opportunity to file comments contesting all or part of a settlement within 30 days of the date that a motion for adoption of the settlement is served, and Rule 12.3 provides for the setting of a hearing on a contested settlement.

As noted above, the only other party to this proceeding, the Mutuals, is not a signatory to the Supplemental Settlement Agreement. However, as the Mutuals did not express concern over the issue resolved by this Supplemental Settlement Agreement, the Settling Parties are hopeful that the Mutuals will not contest it.

Even assuming that the Mutuals file comments on the Supplemental Settlement Agreement, the Settling Parties expect that there will not be disputed issues of material fact warranting the holding of an evidentiary hearing. Of course, if the Assigned Commissioner or the presiding ALJ wishes to have the Settling Parties present witnesses to testify in explanation or support of the Supplemental Settlement Agreement, the Settling Parties are fully prepared and willing to do so.

F. Conclusion

As demonstrated above, the Supplemental Settlement Agreement is reasonable in light of the whole record, consistent with law, and in the public interest. Therefore, the Settling Parties – the Office of Ratepayer Advocates and San Jose Water Company – respectfully move for the Commission to approve and adopt the Supplemental Settlement

Agreement as attached hereto as Appendix A, without modification, in the course of its decision in this proceeding.

Respectfully submitted,

OFFICE OF RATEPAYER ADVOCATES

Allison Brown John Reynolds

By <u>/s/ Allison Brown</u>

Allison Brown

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APPENDIX A

Supplemental Settlement Agreement

APPENDIX A

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Application of SAN JOSE WATER COMPANY (U 168 W) for an Order authorizing it to increase rates charged for water service by \$34,928,000 or 12.22% in 2016; by \$9,954,000 or 3.11% in 2017, and by \$17,567,000 or 5.36% in 2018.

Application 15-01-002 (Filed January 5, 2015)

SUPPLEMENTAL SETTLEMENT AGREEMENT BETWEEN THE OFFICE OF RATEPAYER ADVOCATES AND SAN JOSE WATER COMPANY REGARDING NTP&S-RELATED LABOR EXPENSE

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

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Application 15-01-002 (Filed January 5, 2015)

SUPPLEMENTAL SETTLEMENT AGREEMENT BETWEEN THE OFFICE OF RATEPAYER ADVOCATES AND SAN JOSE WATER COMPANY REGARDING NTP&S-RELATED LABOR EXPENSE

I. GENERAL PROVISIONS

- 1. Pursuant to Article 12 of the Rules of Practice and Procedure ("Rules") of the California Public Utilities Commission ("Commission"), the Office of Ratepayer Advocates ("ORA") and San Jose Water Company ("SJWC"), referred to together as "the Settling Parties," have agreed on the terms of this Supplemental Settlement Agreement, which they now submit for review, consideration, and approval by Administrative Law Judge S. Pat Tsen and the Commission. This Supplemental Settlement Agreement addresses a single issue the appropriate ratemaking treatment of labor expense related to non-tariffed products and services ("NTP&S").
- 2. The specific issue that the Settling Parties agree to resolve through this Supplemental Settlement Agreement is fully addressed in Section II below. Section II describes the positions of the Settling Parties and the resolution provided by the Supplemental Settlement Agreement.
- 3. Because this Supplemental Settlement Agreement represents a compromise of the Settling Parties' positions with respect to the issue addressed herein, the Settling Parties have agreed upon the resolution of the issue addressed in the Supplemental Settlement Agreement on the basis that its approval by the Commission should not be construed as an admission or concession by either Party regarding any fact or matter of law that may have been in dispute in this proceeding. Furthermore, consistent with Rule 12.5 of the Commission's Rules, the Settling Parties intend that the approval of this Supplemental Settlement Agreement by the Commission should not be construed as a precedent or statement of policy of any kind for or against any

Party in any current or future proceeding with respect to any issue addressed in the Supplemental Settlement Agreement.

- 4. The Settling Parties agree that this Supplemental Settlement Agreement is an integrated agreement, so that if the Commission rejects any portion of this Supplemental Settlement Agreement, each party has the right to withdraw. Furthermore, the Supplemental Settlement Agreement is being presented as an integrated package such that Settling Parties are agreeing to the Supplemental Settlement Agreement as a whole rather than agreeing to specific elements of such Agreement.
- 5. This Supplemental Settlement Agreement is the product of a process of direct negotiation between the Settling Parties. The only other party to this proceeding, a collection of six mutual water companies, participated in the settlement process but is not a party to the Supplemental Settlement Agreement. Accordingly, the Supplemental Settlement Agreement is not presented as an all-party settlement.
- 6. The Settling Parties agree that no signatory to the Supplemental Settlement Agreement assumes any personal liability as a result of his or her execution of this document. All rights and remedies of the Settling Parties are limited to those available before the Commission.
- 7. This Supplemental Settlement Agreement may be executed in counterparts, each of which shall be deemed an original, and the counterparts together shall constitute one and the same instrument.
- 8. This Supplemental Settlement Agreement constitutes and represents the entire agreement between the Settling Parties and supersedes all prior and contemporaneous agreements, negotiations, representations, warranties and understandings of the Settling Parties with respect to the subject matter set forth herein.

¹ The six mutual water companies are Big Redwood Park Mutual Water Company, Brush & Old Well Rd Mutual Water Co., Mountain Summit Mutual Water Co., Oakmont Mutual Water Co., Ridge Mutual Water Co., and Villa Del Monte Mutual Water Co.

II. TOPIC RESOLVED BY SUPPLEMENTAL SETTLEMENT AGREEMENT: LABOR EXPENSE RELATED TO NON-TARIFFED PRODUCTS AND SERVICES

In D.15-03-048 the CPUC granted limited rehearing of D.14-08-006 to determine whether labor costs associated with providing NTP&S were related to excess or unused capacity or whether this labor is needed for regulated operations. On August 13, 2015, Parties to that rehearing filed a Joint Supplemental Settlement Agreement that included the following dispositive paragraph:

"Although Parties agree that, as stated in D.15-03-048, 'only incremental costs associated with NTP&S are allocated to shareholders', ORA and SJWC have been unable to agree on the methodology to calculate the incremental labor related to NTP&S activities. For the purposes of this settlement parties agree that the annual amount of \$286,000 represents a reasonable estimate of the amount of incremental NTP&S labor that should be credited to Test Year 2013 Total Payroll expense forecasts. As this credit amount is consistent with ORA's original estimate, as originally adopted in D.14-08-006, no change to currently authorized revenue requirement is necessary. This settlement is not considered precedential and both SJWC and ORA maintain the right to recommend alternative estimating methodologies in future General Rate Cases."

Similar issues related to the classification of labor related to the provision of non-tariffed products and services are also contentious items in the present general rate case proceeding, A.15-01-002. Although Parties agree that, as stated in D.15-03-048, "only incremental costs associated with NTP&S are allocated to shareholders", ORA and SJWC have been unable to agree on an appropriate methodology to calculate the incremental labor related to NTP&S activities. For the purposes of this settlement, parties agree that the annual amount of \$442,400, which was ORA's proposed disallowance of NTP&S-related labor expense, represents a reasonable estimate of the amount of incremental NTP&S labor that should be credited to Test Year 2016 Total Payroll expense forecasts. This credit will result in reductions to many of the "SJWC Final" values as shown in Tables 1, 2, and 3 of the Detailed Joint Comparison Exhibit submitted as Exhibit COM-01 with the Settlement Agreement Between the Office of Ratepaver Advocates and San Jose Water Company on Issues Presented in General Rate Case Application (filed July 24, 2015). A Revised Exhibit COM-01 is included as an attachment to this Supplemental Settlement Agreement.

This settlement is not considered precedential and both SJWC and ORA maintain the right to recommend alternative estimating methodologies in future General Rate Cases.

III. CONCLUSION

The Parties mutually believe that, based on the terms and conditions stated above, this Supplemental Settlement Agreement is reasonable in light of the whole record, is consistent with the law, and is in the public interest.

OFFICE OF RATEPAYER ADVOCATES

Joseph P. Como - Acting Director

California Public Utilities Commission 505 Van Ness Avenue San Francisco, CA 94102 E-mail: joc@cpuc.ca.gov

Dated: August <u>//</u>, 2015

SAN JOSE WATER COMPANY

James P. Lynch Chief Financial
Officer and Treasurer

110 West Taylor Street
San Jose, CA 95110
E-mail: james_lynch@sjwater.com

Dated: August 2, 2015

SAN JOSE WATER COMPANY (U-168-W)

GENERAL RATE CASE A.15-01-002

EXHIBIT COM-01 (REVISED)

JOINT COMPARISON EXHIBIT OF SAN JOSE WATER COMPANY AND THE OFFICE OF RATEPAYER ADVOCATES IN GENERAL RATE CASE APPLICATION 15-01-002

Exhibit COM-01 (Revised)

JOINT COMPARISON EXHIBIT OF SAN JOSE WATER COMPANY AND THE OFFICE OF RATEPAYER ADVOCATES IN GENERAL RATE CASE APPLICATION 15-01-002

The San Jose Water Company (SJWC) and the Office of Ratepayer Advocates (ORA) have prepared this Joint Comparison Exhibit as a reference for comparing both Parties original positions as stated in testimony and current (final) positions based on the proposed settlement. The Exhibit includes comparisons of Parties positions on:

- Table 1: Test Year 2016 Summary of Earnings at Present and Proposed Rates
- Table 2: Test Year 2016 Operating Revenues at Present and Proposed Rates
- Table 3: Test Year 2016 Operating and Administrative Expenses
- Table 4: Test Year 2016 Taxes at Proposed Rates
- Table 5A-5C: Utility Plant in Service Budget Years 2015-2017
- Table 6: Test Years 2016 and 2017 Ratebase
- Table 7: Test Year 2016 Customer Forecasts and Sales Estimates
- Table 8: Non-Revenue Requirement Issues

The column ORA Testimony reflects ORA's position as provided in Exhibit O-1: Report on the Results of Operations. The column ORA Final reflects ORA's position with the settlement items included. The column SJWC Application reflects the SJWC position as submitted in exhibits accompanying the initial A.15-01-002 filing on January 5, 2015. The column SJWC Update reflects the revised estimates as provided in the 45-Day Update filing on February 19, 2015. And the column SJWC Final reflects SJWC's position with all agreed upon and settled items between QRA and SJWC incorporated.

The column "Current Status" includes notes that designate the contested or resolved status of each line item. Notes are as follows:

- a. ORA accepted SJWC's position/estimate as stated in Exhibits SJWC -1 and/or SJWC-2.
- b. SJWC accepted ORA's position/estimate as stated in Exhibit O-01.
- c. Parties agree on positions/estimating methodology for the line item differences are due to allocation of differing estimates of Total Labor Expense.
- d. Parties agree on positions/estimating methodology for the line item differences are due to the effect of differing estimates of Total Revenue at Proposed Rates.
- e. Issue settled as specified in Joint Settlement Agreement.
- f. Issue remains contested and was addressed in evidentiary hearing.

The column "Reference" provides locations in the various Exhibits where Parties have presented arguments on the individual items/issues. The reference nomenclature is Exhibit, Chapter, Page, Section. For example "O-01, CH02, P02, §C2.a" refers to ORA Exhibit O-01, Chapter 2, page 2, Section C.2.a.

The Revised Exhibit COM-1 reflects the supplemental settlement's effect on the "SJWC Final" number for Total Labor Expense (Table 3, Line 44) and the dollar and % differences between SJWC and ORA on the same line, as well as smaller effects on those same columns for line items including allocated labor expense.

REVISED DETAILED JOINT COMPARISON EXHIBIT

TABLE 1: TEST YEAR 2016 SUMMARY OF EARNINGS AT PRESENT AND PROPOSED RATES

L		ORA	ORA	\$ SJWC	% SJWC	SJWC	SJWC	SJWC
Line	ie Item	Testimony	Final*	> ORA	> ORA	Final*	Update	Application
	Summary of Earnings at Present Rates							
.,	2 Operating Revenue	\$274,948	\$292,146	\$0	0.0%	\$292,145	\$286,513	\$286,146
(,,	3							
4	4 Operating & Maintenance Expense	\$141,830	\$159,283	\$5,748	3.6%	\$165,031	\$159,183	\$158,588
α,	5 Administrative & General Expense	\$26,479	\$26,476	\$2,621	%6.6	\$29,097	\$29,278	\$29,282
9	6 Taxes Other Than Income	\$10,713	\$10,757	\$1,188	11.0%	\$11,945	\$11,974	\$11,854
Ĺ	7 Depreciation & Amortization	\$41,986	\$41,986	80	0.0%	\$41,986	\$41,986	\$41,571
ω.	8 Income Taxes	\$14,695	\$14,455	(\$3,908)	-27.0%	\$10,547	\$10,475	\$12,236
5	9 Total Operating Expenses	\$235,703	\$252,957	\$5,649	2.2%	\$258,606	\$252,896	\$253,531
10								
E	11 Net Operating Revenue	\$39,245	\$39,189	(\$5,650)	-14.4%	\$33,539	\$33,616	\$32,615
12	3							
13	13 Depreciated Rate Base	\$656,558	\$657,921	\$1,040	0.2%	\$658,961	\$664,755	\$658,370
14	14 Rate of Return	2.98%	2.96%	-1%	-14.6%	5.09%	2.06%	4.95%
15								
16	16 Summary of Earnings at Proposed Rates							
1,	17 Operating Revenue	\$298,416	\$315,885	\$9,672	3.1%	\$325,557	\$320,544	\$321,073
18	8							
19	Operating & Maintenance Expense	\$141,830	\$159,283	\$5,748	3.6%	\$165,031	\$159,183	\$158,588
20) Administrative & General Expense	\$26,479	\$26,476	\$2,621	%6.6	\$29,097	\$29,278	\$29,282
21	Taxes Other Than Income	\$10,769	\$10,814	\$1,211	11.2%	\$12,025	\$12,056	\$11,936
22	Depreciation & Amortization	\$41,986	\$41,986	80	%0.0	\$41,986	\$41.986	\$41,571
23	Income Taxes	\$24,220	\$24,090	\$18	0.1%	\$24,107	\$24,288	\$26,434
24	24 Total Operating Expenses	\$245,284	\$262,649	\$9,598	3.7%	\$272,247	\$266,790	\$267,811
25	2							
26	26 Net Operating Revenue	\$53,132	\$53,237	\$74	0.1%	\$53,311	\$53,754	\$53,262
27	7							
28	28 Depreciated Rate Base	\$656,558	\$657,921	\$1,040	0.2%	\$658,961	\$664,755	\$658,370
25	29 Rate of Return	8.09%	8.09%	%0	0.0%	8 09%	8.09%	8.09%

| 29 | Rate of Return | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09% | 8.09%

REVISED DETAILED JOINT COMPARISON EXHIBIT

TABLE 2:

TEST YEAR 2016 OPERATING REVENUES AT PRESENT AND PROPOSED RATES

L		ORA	ORA	\$ SJWC	% SJWC	SJWC	SJWC	SJWC
Line	ltem Item	Testimony	Final*	> ORA	> ORA	Final*	Update	Application
u į	Oper. Revenues at Present Rates							
, ,	2 Residential	\$168,740	\$178,826	\$0	%0.0	\$178,826	\$176,816	\$176,618
<u> </u>	3 Business	\$84,572	\$90,593	\$0	%0.0	\$90,593	\$87,064	\$86,903
1	4 Industrial Revenue	\$980	\$1,050	\$0	%0.0	\$1,050	\$984	\$984
Ľ	5 Public Authorities	\$12,166	\$13,045	\$0	0.0%	\$13,045	\$13,053	\$13,073
	6 Resale	\$1,286	\$1,397	\$0	%0 0	\$1,397	\$1,559	\$1,559
	7 Other	\$818	\$849		%0.0	\$849	\$651	\$651
Ĺ	8 Raw Water	\$53	\$53	\$0	%0"0	\$53	\$53	\$53
	9 Recycled Water	\$2,477	\$2,477	\$0	%0.0	\$2,477	\$2,477	\$2,470
10	0							
_	1 Private Fire Service	\$3,164	\$3,164	\$0	%0.0	\$3,164	\$3,164	\$3,184
12	2							
H	13 Subtotal	\$274,256	\$291,454	\$0	%0.0	\$291,454	\$285.821	\$285,495
14	4							
15	Misc. & Deferred Revenue	\$692	\$692	(\$1)	-0.1%	\$691	\$692	\$652
Ĭ	16							
1	17 Total Revenues at Present Rates	\$274,948	\$292,146	(\$1)	%0.0	\$292,145	\$286,513	\$286,146
ĩ	18							
1	19 Oper. Revenues at Proposed Rates							
20	0 Residential	\$183,537	\$193,693	\$6,192	3.2%	\$199,885	\$198,901	\$199,138
21	1 Business	\$91,403	\$97,454	\$2,796	2.9%	\$100,250	\$96,501	\$96,700
22		\$1,059	\$1,129	\$33	2.9%	\$1,162	\$1,091	\$1,095
23	3 Public Authorities	\$13,141	\$14,024	\$398	2.8%	\$14,422	\$14,434	\$14,518
24		\$1,378	\$1,490	\$36	2.4%	\$1,526	\$1,691	\$1,702
25	5 Other	8900	\$931	\$36	3.9%	296\$	\$762	\$760
26	6 Raw Water	\$62	\$67	\$2	2.5%	69\$	\$63	\$64
27	7 Recycled Water	\$2,810	\$2,984	\$75	2.5%	\$3,059	\$2,869	\$2,872
28	8							
29	9 Private Fire Service	\$3,434	\$3,421	\$105	3.1%	\$3,526	\$3,540	\$3,573
30	0							
w	31 Subtotal	\$297,724	\$315,193	\$9,672	3.1%	\$324,866	\$319,852	\$320,422
32	2							
33	3 Misc. & Deferred Revenue	\$692	\$692	(\$1)	-0.1%	\$691	\$692	\$652
34	4							
'n	35 Total Revenues at Proposed Rates	\$298,416	\$315.885	\$9.672	3.1%	\$325.557	\$325.557 \$320.544	\$321.073

| 35| Total Revenues at Proposed Rates | \$298,416 | \$315,885 | \$9,672 | 3.1% | \$325,557 | \$320,544 | \$321,073 | *"Final" positions for SJWC and ORA include increased purchased water and groundwater extraction unit costs as authorized by the CPUC via Advice Letter 474 effective July 1, 2015.

REVISED DETAILED JOINT COMPARISON EXHIBIT TABLE 3: TEST YEAR 2016 OPERATING AND ADMINISTRATIVE EXPENSES

Properting & Note Property Pr	_;		ORA	ORA	S SJWC	% SJWC	SJWC	SJWC	SJWC	Current	ORA	SJWC
50 0.0% \$70.163 \$59.787 \$59.787 a OOI,CHO2.PDS_SC2.2 \$10 0.0% \$11.262 \$11.262 \$11.262 \$11.262 \$11.262 \$0.00 \$10 0.0% \$11.262 \$11.262 \$11.260 \$11.260 \$0.00 \$10 1.13% \$11.262 \$11.260 \$11.260 \$1.250 \$0.00 \$20 1.13% \$1.186 \$1.260 \$1.250 \$0.00 \$0.00 \$1.260 \$1.250 \$0.00 </th <th>THE PERSON</th> <th>liem</th> <th>restimony</th> <th>rinai</th> <th>OKA</th> <th>^ UKA</th> <th>Final</th> <th>Opdate</th> <th>Application</th> <th>Status</th> <th>Keterence</th> <th>Keterence</th>	THE PERSON	liem	restimony	rinai	OKA	^ UKA	Final	Opdate	Application	Status	Keterence	Keterence
\$0 0.0% \$7.0,165 \$51,259 \$3.59,787 \$3 \$0.01,CH02,P02,5C2.B \$10 0.0% \$7.0,165 \$11,252 \$11,259 \$11,259 \$11,259 \$11,259 \$11,259 \$11,259 \$11,259 \$11,259 \$12,237 \$13,250 \$2.0,01 \$2.0<	-	Operating & Maintenance Expenses										
\$0 \$1,262 \$11,	7	Purchased Water Potable	\$59,787	\$70,163	\$0	%00	\$70,163	\$59,787	\$59,787	4	O-01,CH02,P02,§C2.a	SJW-01,CH03,P02,&D
\$120 \$11.86 \$11.25 \$11.86 \$12.25 <td>3</td> <td>Purchased Water Recycled</td> <td>\$1,262</td> <td>\$1,262</td> <td>\$0</td> <td>%0.0</td> <td>\$1,262</td> <td>\$1,262</td> <td>\$1,259</td> <td>а</td> <td>O-01,CH02,P04,&C2.b</td> <td>SJW-01,CH03,P02,§D</td>	3	Purchased Water Recycled	\$1,262	\$1,262	\$0	%0.0	\$1,262	\$1,262	\$1,259	а	O-01,CH02,P04,&C2.b	SJW-01,CH03,P02,§D
\$0 0.0% \$8.915 \$9.444 \$9.230 a OO1/CHO2 PPO& §C2.4 \$0 0.0% \$45.373 \$40.47 \$3.688 c OO1/CHO2 PPO& §C2.2 \$40 0.0% \$45.99 \$45.60 a OO1/CHO2 PPO& §C2.2 \$415 1.4.2% \$5.336 \$5.346 c OO1/CHO2 PPO& §C2.2 \$415 1.4.2% \$4.39 s OO1/CHO2 PPO& §C2.2 \$415 1.4.2% \$5.303 \$5.485 \$4.99 d OO1/CHO2 PPO& §C2.2 \$415 1.4.2% \$5.493 \$4 OO1/CHO2 PPO& §C2.2 \$4.99 d OO1/CHO2 PPO& §C2.2 \$416 2.1.6% \$5.093 \$5.150 \$5.486 c OO1/CHO2 PPO& §C2.1 \$50 0.0% \$5.201 \$5.486 c OO1/CHO2 PPO& §C2.1 \$50 0.0% \$5.231 \$5.281 \$5.446 c OO1/CHO2 PPO& §C2.1 \$50 0.0% \$5.231 \$5.232 \$2.34 c OO1/CHO2 PPO& §C2.1 \$50	4	Other Source of Supply	\$1,064	\$1,066	\$120	11,3%	\$1,186	\$1,232	\$1,250	ပ	0-01.CH02.P05.&C2.c	SJW-01,CH08,P01,§B
\$0 0.0% \$4.2.273 \$40.947 \$40.819 a O-01.CHO2.P06,8C2.e \$448 13.5% \$3.774 \$3.548 \$5.568 c O-01.CHO2.P06,8C2.f \$0 0.0% \$439 \$44.98 c O-01.CHO2.P07,8C2.f \$652 1.78% \$43.31 \$4.386 \$4.398 c O-01.CHO2.P07,8C2.f \$652 1.78% \$53.36 \$3.376 \$2.438 c O-01.CHO2.P07,8C2.f \$652 1.78% \$51.01 \$1.38 \$3.49 c O-01.CHO2.P07,8C2.f \$662 1.76% \$55.093 \$5.136 \$5.486 c O-01.CHO2.P07,8C2.f \$6 6.3% \$10.00% \$5.231 \$5.236 \$5.244 c O-01.CHO2.P07,8C2.f \$6 6.3% \$11.2% \$1.236 \$1.356 \$1.536 \$1.536 \$1.526 \$0.01.CHO2.P07,8C2.f \$6 6.3% \$1.20 \$1.20 \$2.234 \$0.01.CHO2.P07,8C2.f \$6 6.3% \$1.20 \$1.20	5	Purchased Power	\$8,915	\$8,915	\$0	%00	\$8,915	\$9,454	\$9,230	a	O-01, CH02, P06, &C2, d	SJW-01,CH08,P01,§B
\$448 13.5% \$3.774 \$3.914 \$3.568 c O-01.CH02.P07,8C2.f \$50 0.0% \$459 \$459 \$460 a O-01.CH02.P07,8C2.f \$652 17.8% \$4330 \$439 \$460 a O-01.CH02.P08,8C2.f \$652 17.8% \$4310 \$4,386 \$4,388 c O-01.CH02.P08,8C2.f \$65 17.8% \$409 d O-01.CH02.P08,8C2.f 529 \$10 \$100 \$520 \$5,180 \$5486 c O-01.CH02.P10,8C2.j \$6 \$38 \$101 \$100 \$639 \$459 d O-01.CH02.P10,8C2.j \$6 \$38 \$101 \$232 \$533 \$529 a O-01.CH02.P10,8C2.j \$6 \$638 \$110 \$680 \$5130 \$546 c O-01.CH02.P10,8C2.j \$80 \$100% \$1536 \$1326 \$1326 \$1326 \$1312 \$10 \$100 \$1528 \$1329 \$1326 \$1326	9	Pump Taxes	\$35,406	\$42,373	\$0	%0.0	\$42,373	\$40,947	\$40,819	43	O-01, CH02, P06, &C2, e	SJW-01,CH03,P02,&D
\$0 0.0% \$459 \$460 a OO1.CHO2.POT_\$C.2.g \$415 14.2% \$3.336 \$3.346 \$3.488 c OO1.CHO2.POT_\$C.2.h \$622 17.8% \$4.310 \$4.386 \$4.398 c OO1.CHO2.POS_\$C.2.h \$15 3.1% \$4.310 \$4.386 \$4.398 c OO1.CHO2.POS_\$C.2.h \$5 2.3% \$101 \$103 \$84 c OO1.CHO2.PIO_\$C.2.h \$6 2.3% \$101 \$103 \$84 c OO1.CHO2.PIO_\$C.2.h \$0 0.0% \$2.281 \$2.286 \$3.241 c OO1.CHO2.PIO_\$C.2.h \$0 0.0% \$1.28 \$1.356 \$1.358 \$1.400 \$1.200 \$0 0.0% \$1.286 \$1.356 \$1.358 \$1.400 \$1.200 \$1.200 \$0 0.0% \$1.286 \$1.328 \$3.241 \$2.241 \$2.241 \$2.01.CHO2.PIO_\$C.2.h \$0 0.0% \$1.376 \$1.376 \$1.38 \$2.341	7	Other Pumping Expenses	\$3,318	\$3,326	\$448	13.5%	\$3.774	\$3,914	\$3,568	o	O-01,CH02,P07,&C2 f	SJW-01,CH08,P01,&B
\$652 11.2% \$3.356 \$3.348 \$5.438 \$6.01.CHO2.P08,8C2.h \$652 17.8% \$4.310 \$4.386 \$4.386 \$4.388 \$6.00.CHO2.P10,8C2.j.ii \$652 17.8% \$4.310 \$4.386 \$4.386 \$6.498 \$6 O-01.CHO2.P10,8C2.j.ii \$67 \$1.9% \$5.093 \$5.103 \$5.486 \$6 O-01.CHO2.P10,8C2.j.ii \$6 \$6.3% \$101 \$103 \$846 \$6 O-01.CHO2.P10,8C2.j.ii \$6 \$6.3% \$1101 \$103 \$846 \$6 O-01.CHO2.P10,8C2.j.ii \$6 \$6 \$6.30 \$1.28 \$1.39 \$6 \$6 \$6 \$0 \$0.0% \$1.286 \$1.356 \$1.356 \$1.400.P10,8C2.j.ii \$6 \$0 \$0.0% \$2.375 \$6.146 \$6 \$6 \$6 \$6 \$1.600.P10,RC2.j.ji \$0 \$0 \$1.368 \$1.376 \$1.369 \$1.360.P2.ji \$2 \$0 \$0.0% \$1.374 \$1	∞	Chemical & Filtering Material	\$459	\$459	80	%00	\$459	\$459	\$460	100	0-01.CH02.P07.§.C2.g	SJW-01,CH08,P01,8B
\$56.2 17.8% \$4.310 \$4.386 \$4.398 c CO1/CH02/P10,8C2,jii \$94.4 \$1.9% \$4.943 \$4.85 \$4.99 d OO1/CH02/P10,8C2,jii \$94.4 \$1.9% \$5.093 \$5.150 \$5.486 c OO1/CH02/P10,8C2,jii \$0 6.3% \$1.00 \$5.23 \$5.321 c OO1/CH02/P10,8C2,jii \$0 0.0% \$2.281 \$2.386 \$3.241 c OO1/CH02/P10,8C2,jii \$0 0.0% \$1.286 \$1.536 \$1.38 a OO1/CH02/P10,8C2,jii \$0 0.0% \$2.281 \$2.386 \$3.241 c OO1/CH02/P10,8C2,jii \$0 0.0% \$1.536 \$1.376 \$1.38 \$1.36 \$1.20 \$0 0.0% \$1.536 \$1.72 \$3.2 a OO1/CH02/P10,8C2,jii \$0 0.0% \$1.536 \$1.72 \$3.2 a OO1/CH02/P10,8C2,jii \$0 0.0% \$1.374 \$1.46 \$0.10 \$0.00 <td< td=""><td>6</td><td>Other Water Treatment</td><td>\$2,921</td><td>\$2,921</td><td>\$415</td><td>14.2%</td><td>\$3,336</td><td>\$3,376</td><td>\$3,438</td><td>٥</td><td>O-01.CH02.P08.8C2 h</td><td>SJW-01,CH08,P01,&B</td></td<>	6	Other Water Treatment	\$2,921	\$2,921	\$415	14.2%	\$3,336	\$3,376	\$3,438	٥	O-01.CH02.P08.8C2 h	SJW-01,CH08,P01,&B
\$15 31% \$493 \$485 \$499 d O-01CH02.P10.8C2.jii \$504 \$16% \$5,093 \$5,150 \$5,486 c O-01CH02.P10.8C2.jii \$6 \$18% \$5,093 \$5,150 \$5,486 c O-01CH02.P10.8C2.jiii \$0 \$0.3% \$150 \$5,333 \$5,29 a O-01CH02.P10.8C2.jiii \$0 \$0.0% \$122 \$132 \$138 a O-01CH02.P10.8C2.jiii \$0 \$0.0% \$123 \$138 a O-01CH02.P10.8C2.jiii \$0 \$0.0% \$1235 \$138 a O-01CH02.P10.8C2.jiii \$0 \$0.0% \$1536 \$132 \$138 a O-01CH02.P10.8C2.jiii \$0 \$0 \$2.235 \$136 \$172 \$32 \$138 a O-01CH02.P10.8C2.jiii \$0 \$0 \$2.235 \$136 \$172 \$32 \$138 \$0 \$0 \$0 \$0 \$0 \$0 \$183 \$183 \$18	10	Transmission & Distribution	\$3,656	\$3,658	\$652	17.8%	\$4,310	\$4,386	\$4.398	S	O-01, CH02, P09, &C2 i	SJW-01,CH08,P01,8B
\$904 \$1,6% \$5,093 \$5,150 \$5,486 c O-01CH02.P10.8C2.jiiii \$6 6,3% \$101 \$103 \$84 c O-01CH02.P10.8C2.jiiii \$6 6,3% \$101 \$103 \$84 c O-01CH02.P10.8C2.jiiii \$6 6,3% \$123 \$5,386 \$3,241 c O-01CH02.P10.8C2.jiv. \$6 0,0% \$129 \$132 \$138 a O-01CH02.P10.8C2.jiv. \$1 0,0% \$1,536 \$1,536 \$1,536 \$1,536 \$1,500 \$0 0,0% \$2,375 \$6,146 b O-01CH02.P10.8C2.jiv. \$0 0,0% \$1,536 \$1,536 \$1,536 \$1,536 \$0 0,0% \$1,876 \$1,530 \$1,546 \$1,546 \$1,000 \$1 \$0 \$1,876 \$1,549 \$1,549 \$1,540 \$1,540 \$1 \$2 \$1,876 \$1,549 \$1,540 \$1,540 \$1,540 \$1 \$1,20 <	11	Customer Accounts - Uncollectibles	\$452	\$478	\$15	3.1%	\$493	\$485	\$499	р	O-01,CH02,P10,&C2,j,j	SJW-01,CH08,P01,&B
\$6 6 3% \$101 \$103 \$84 c O-01 CH02,P10,gC2,jiiii \$0 0.0% \$523 \$533 \$529 a O-01 CH02,P11,gC2,jiv \$0 0.0% \$1281 \$132 \$138 a O-01 CH02,P11,gC2,jiv \$0 0.0% \$1,236 \$1,236 \$1,536 \$1,536 \$1,000 \$0 \$0 \$2,375 \$6,146 \$6,146 \$0 \$0 \$0 \$0 \$0 \$0 \$2,375 \$6,146 \$6,146 \$0	12	Customer Accounts - Labor	\$4,189	\$4,189	\$904	21.6%	\$5,093	\$5,150	\$5,486	S	O-01,CH02,P10,8C2 i.ii	SJW-01,CH08,P01,&B
\$0 \$0.0% \$52.3 \$52.9 a O-I,CH02,P11,8C2,jiv \$0 \$0.0% \$2.281 \$2.586 \$3.241 c O-I,CH02,P11,8C2,jiv \$0 \$0.0% \$1.29 \$1.356 \$1 O-I,CH02,P11,8C2,jiv \$1.536 \$1.00% \$1.537 \$1.536 \$1 O-I,CH02,P11,8C2,jiv \$0 \$0.0% \$2.137 \$5.146 \$6.146 \$1 O-I,CH02,P11,8C2,jiv \$0 \$0.0% \$1.575 \$6.146 \$1 O-I,CH02,P11,8C2,jiv \$0 \$0.0% \$1.576 \$6.74 \$6.49 \$1 O-I,CH02,P11,8C2,jiv \$0 \$0.0% \$1.574 \$1.276 \$1.574 \$1.576 \$2.260 \$1.0 \$0.0% \$1.574 \$1.402 \$2.00.CH02,P11,8C2,jiv \$1.0 \$1.574 \$1.402 \$2.50 \$2.50 \$1.0 \$0.0% \$1.574 \$1.402 \$1.502,jiv \$1.0 \$1.50 \$1.500 \$2.100 \$2.200 \$2.200 \$1.0 <td>13</td> <td>Customer Accounts - Transportation</td> <td>\$95</td> <td>\$95</td> <td>9\$</td> <td>63%</td> <td>\$101</td> <td>\$103</td> <td>\$84</td> <td>S</td> <td>O-01.CH02.P10.8C2.i.iiii</td> <td>SJW-01,CH08,P01,&B</td>	13	Customer Accounts - Transportation	\$95	\$95	9\$	63%	\$101	\$103	\$84	S	O-01.CH02.P10.8C2.i.iiii	SJW-01,CH08,P01,&B
\$0 \$0.0% \$2,281 \$2,386 \$3,241 c O-0.CH02.P11,8C2,1vi. \$1 \$0 \$0.0% \$1,29 \$1,23 \$1,38 a O-0.CH02.P11,8C2,1vi. \$1 \$1,536 \$1,536 \$1,536 \$1,536 \$1,536 \$1,536 \$1,514 \$1,536 \$1,514 \$1,46 \$1,01.CH02.P11,8C2,1vi. \$0 \$0.0% \$1,636 \$1,246 \$1,01.CH02.P11,8C2,1vi. \$1,51 \$2,46 \$1,01.CH02.P11,8C2,1vi. \$0 \$0.0% \$1,877 \$208 \$1,59 \$1,01.CH02.P11,8C2,1vi. \$1,01.CH02.P11,8C2,1vi. \$1 \$2 \$1,874 \$1,476 \$1,563 \$1,670	14	Customer Accounts - Postage	\$523	\$523	\$0	%00	\$523	\$533	\$529	a	O-01 CH02 P11 &C2 i iv	SJW-01,CH08,P01,§B
\$0 \$129 \$132 \$138 a 0-01CH02.P11,8C2,ivi.1 \$1,536 \$10,00% \$1,536 \$1,537 \$1,537 \$1,537 \$1,539 \$1,01CH02.P13,8C2,ivi.2 \$1,537 \$1,539 \$1,540	15	Customer Accounts - Purchased Services	\$2,261	\$2,281	\$0	%00	\$2,281	\$2,586	\$3,241	o	O-01,CH02,P11,&C2 i.v	SJW-01,CH08,P01,§B
\$1,536 \$1,536 \$1,536 \$1,536 \$1,536 \$1,000% \$1,536 \$1,536 \$1,000% \$1,536 \$1,536 \$1,600 \$1,536 \$1,536 \$1,536 \$1,600 \$1,60	16	Conservation - Base Program	\$129	\$129	\$0	%00	\$129	\$132	\$138	га	0-01,CH02,P11,&C2,i vi 1	SJW-01,CH18,P05,8D
\$0 0.0% \$2,375 \$6,146 b O-01,CH02,P15,SC2,ivi; \$0 0.0% \$169 \$172 \$32 a O-01,CH02,P17,SC2,ivi; \$0 0.0% (\$760) (\$649) b O-01,CH02,P17,SC2,ivi; \$1 \$2 \$1,776 \$1,539 \$1,539 \$1,539 \$1,540 \$10 \$1.5% \$1,374 \$1,476 \$1,563 \$1,573 \$1,000 \$1.50 \$1,374 \$1,492 \$1,000 \$1,580 \$15,848 \$14,922 \$1,001,CH02,P18,SC3.6 \$1.517 \$11,2% \$15,091 \$15,848 \$14,922 \$1,001,CH02,P18,SC3.6 \$0 \$0.0% \$39 \$67 \$50,38 \$1,492 \$1,001,CH02,P18,SC3.6 \$1,644 \$1.6% \$16,501 \$15,848 \$14,922 \$1,001,CH02,P18,SC3.6 \$1,644 \$1.6% \$2,042 \$2,038 \$1,001,CH02,P18,SC3.6 \$1 \$1,560 \$2,344 \$2,258 \$2,338 \$2,338 \$2,01,CH02,P19,SC3.6 \$1	17	Conservation - WRAM Related	So	0\$	\$1,536	100 0%	\$1,536	\$1,536	\$1,536	Ļ,	0-01,CH02,P12,&C2 i vi 2	SJW-01, CH18, P14, 8E; SJW-10, CH06
\$0 \$169 \$172 \$32 a O-0.CH00.P17,\$C2.j.vii \$0 \$0.0% \$189 \$172 \$32 a O-0.CH00.P17,\$C2.j.vii \$150 \$0.0% \$187 \$208 \$159 c O-0.CH00.P17,\$C2.j.vii \$120 \$2.7% \$1374 \$1,476 \$15,530 c O-0.CH00.P18,\$C3.a \$10 \$1.5% \$16,901 \$15,848 \$14,322 c O-0.CH00.P18,\$C3.a \$10 \$1.5% \$16,901 \$15,848 \$14,322 c O-0.CH00.P18,\$C3.a \$0 \$0.0% \$16,031 \$15,848 \$14,322 c O-0.CH00.P18,\$C3.a \$1 \$1.2% \$16,031 \$15,848 \$14,202 c O-0.CH00.P18,\$C3.a \$1 \$1.2% \$16,031 \$15,848 \$14,202 c O-0.CH00.P18,\$C3.a \$1 \$2.24 \$2,238 \$1,232 \$2,038 \$2,01.CH02.P20,\$C4.a \$1 \$2.234 \$2,248 \$2,238 \$2,01.CH02.P20,\$C4.a \$0	18	Conservation - Recycled Retrofits	\$2,375	\$2,375	\$0	%00	\$2,375	\$6,146	\$6,146	φ	0-01, CH02, P15, &C2 i vi 3	
\$0 0.0% (\$760) (\$644) \$ 0-01,CH02.P17,\$C2.j.vij \$1 \$1 \$208 \$159 \$ 0-01,CH02.P18,\$C3.a \$1 \$1 \$208 \$1563 \$ 0-01,CH02.P18,\$C3.a \$1 \$669 \$1.374 \$1.476 \$1.563 \$ 0-01,CH02.P18,\$C3.a \$1 \$1.5% \$1.5091 \$1.5848 \$1.592 \$ 0-01,CH02.P18,\$C3.a \$1 \$1.2% \$15.901 \$15.848 \$1.493 \$ 0.01 \$0 \$0 \$1.589 \$18.9 \$ 0-01,CH02.P19,\$C3.d \$0 \$0 \$1.589 \$18.9 \$ 0-01,CH02.P20,\$C3.d \$1.64 \$1.66 \$1.59,183 \$1.58,28 \$1.58,23 \$1.58,23 \$1.64 \$1.66 \$2.24 \$2.238 \$2.386 \$0.01,CH02.P20,\$C4.a \$1.64 \$1.65 \$2.24 \$2.38 \$2.38 \$0.01,CH02.P20,\$C4.a \$1.64 \$1.65 \$1.65 \$1.65 \$2.24 \$2.28 \$2.38 \$0.01,CH02.P20,\$C4.a \$1 \$1.66 \$1.65	19	Customer Accounts - Other	\$169	\$169	\$0	%0.0	\$169	\$172	\$32	8	0-01_CH02_P17_&C2_i_vii	SJW-01,CH08,P01,§B
\$5 2,7% \$187 \$208 \$159 c O-0.1CH02.P18.§C3.a \$120 9,6% \$1,374 \$1,476 \$1,563 c O-0.1CH02.P18.§C3.b \$150 1,5% \$669 \$15,74 \$1,492 c O-0.1CH02.P18.§C3.c \$1517 11,2% \$15,091 \$15,848 \$14,922 c O-0.1CH02.P18.§C3.c \$0 1,5% \$16,091 \$15,848 \$14,922 c O-0.1CH02.P19.§C3.c \$5,748 3,6% \$165,031 \$15,848 \$11,822 \$0.0CH02.P20.§C3.c \$5,748 3,6% \$2,042 \$2,038 c O-0.1CH02.P20.§C3.c \$1 0.9% \$2,1065 \$2,042 \$2,038 c O-0.1CH02.P20.§C3.c \$1 0.0% \$2,244 \$2,238 \$2,042 \$2,042 \$1 0.0% \$3,112 \$3,467 \$2 \$0.01CH02.P20.§C4.e \$1 0.0% \$3,112 \$3,467 \$2,238 \$0 0.01CH02.P20.§C4.e \$1 0.0%	20	Non-Tariffed Service Adjustment	(\$260)	(\$20)	\$0	%0.0	(\$760)	(\$674)	(\$649)	Р	0-01 CH02 P17 &C2 i vii	SJW-01,CH08,P05,§D
\$120 9.6% \$1,374 \$1,476 \$1,563 c 0-01,CH02,P18,SC3.b \$10 1,5% \$669 \$672 \$701 c 0-01,CH02,P18,SC3.c \$10 1,5% \$15,091 \$15,848 \$14,922 c 0-01,CH02,P18,SC3.c \$0 0,0% (\$8) (\$8) (\$8) \$18,922 c 0-01,CH02,P19,SC3.d \$5,748 3,6% \$165,031 \$159,183 \$158,588 a 0-01,CH02,P20,SC3.e \$5,748 3,6% \$165,031 \$158,588 \$158,588 a 0-01,CH02,P20,SC3.e \$1,644 21,6% \$2,067 \$9,287 \$2,038 c 0-01,CH02,P20,SC4.a \$1 0,5% \$2,065 \$2,042 \$2,038 c 0-01,CH02,P20,SC4.a \$1 0,5% \$2,234 \$2,236 d 0-01,CH02,P20,SC4.a \$1 0,5% \$2,341 \$2,341 \$3,46 b 0-01,CH02,P20,SC4.a \$1 0,0% \$347 \$46,68 \$16,698	21	Maintenance Source of Supply	\$180	\$182	\$5	2.7%	\$187	\$208	\$159	၁	O-01,CH02,P18,6C3 a	SJW-01,CH08,P01,§B
\$10 1,5% \$669 \$672 \$701 c O-01CH02,P18,SC3.c \$1,517 11,2% \$15,091 \$15,848 \$14,922 c O-01,CH02,P19,SC3.d \$6 0,0% \$15,091 \$15,848 \$14,922 c O-01,CH02,P19,SC3.d \$5,748 3,6% \$165,031 \$159,183 \$158,588 a O-01,CH02,P20,SC3.e \$1,644 21,6% \$9,267 \$9,372 \$9,283 c O-01,CH02,P20,SC4.a \$11 0,5% \$2,005 \$2,042 \$2,038 c O-01,CH02,P20,SC4.a \$1 0,5% \$2,234 \$2,238 c O-01,CH02,P20,SC4.a \$1 0,0% \$2,344 \$2,356 d O-01,CH02,P20,SC4.a \$1 0,0% \$2,341 \$2,341 f O-01,CH02,P20,SC4.a \$1 0,0% \$3,161 \$3,367 a O-01,CH02,P20,SC4.a \$1 0,0% \$3,112 \$3,367 a O-01,CH02,P20,SC4.a \$0 0,0% \$	22	Maintenance Pumping	\$1,248	\$1,254	\$120	%9.6	\$1,374	\$1,476	\$1,563	ပ	O-01, CH02, P18, &C3.b	SJW-01,CH08,P01,§B
\$1,517 \$11.2% \$15.091 \$15.848 \$14,922 c \$0-01,CH02,P20,SC3.e \$0 0.0% \$8\$ \$(88) \$8\$ \$1.65 \$2 \$0-01,CH02,P20,SC3.e \$5,748 3.6% \$165,031 \$159,183 \$158,588 \$0 \$0-01,CH02,P20,SC3.e \$1,644 21.6% \$9,267 \$93,27 \$9,283 \$0 \$0-01,CH02,P20,SC4.b \$11 0.5% \$2,005 \$2,042 \$2,038 \$0 \$0-01,CH02,P20,SC4.b \$0 0.0% \$234 \$2,234 \$2,238 \$0 \$0-01,CH02,P20,SC4.b \$156 \$10.5% \$2,234 \$2,238 \$0 \$0-01,CH02,P20,SC4.c \$10.6 \$234 \$2,238 \$2,238 \$0 \$0-01,CH02,P20,SC4.c \$156 \$10.5% \$16,698 \$16,877 \$0 \$0-01,CH02,P20,SC4.c \$156 \$10.5% \$1,6598 \$16,877 \$0 \$0-01,CH02,P20,SC4.c \$10.6 \$10.0% \$3,112 \$3,467 \$3,469 \$1 \$0-01,CH02,P2	23	Maintenance Water Treatment Plant	8659	\$659	\$10	1,5%	699\$	\$672	\$701	၁	O-01, CH02, P18, &C3, c	SJW-01, CH08, P01, §B
\$0 (38) (24	Maintenance Transmission & Distribution	\$13,530	\$13,574	\$1,517	11.2%	\$15,091	\$15,848	\$14,922	၁	O-01, CH02, P19, &C3.d	SJW-01,CH08,P01,§B
\$5,748 3.6% \$165,031 \$159,183 \$158,588 \$1,644 21.6% \$9,267 \$9,283 c O-01,CH02,P20,SC4a \$11 0.5% \$2,042 \$2,038 c O-01,CH02,P20,SC4a \$11 0.5% \$2,042 \$2,038 c O-01,CH02,P20,SC4a \$0 0.0% \$2,34 \$2,24 \$22,32 a O-01,CH02,P20,SC4a \$212 10.5% \$2,234 \$2,326 d O-01,CH02,P20,SC4a \$488 3.0% \$16,621 \$16,698 \$16,877 c O-01,CH02,P20,SC4a \$156 84.2% \$341 \$341 \$14,87 c O-01,CH02,P20,SC4a \$0 0.0% \$437 \$467 \$456 b O-01,CH02,P20,SC4a \$0 0.0% \$437 \$467 \$466 b O-01,CH02,P30,SC4a \$0 0.0% \$439 \$508 \$508 b O-01,CH02,P30,SC4a \$0 0.0% \$447 \$467 \$5466	25		(88)	(\$\$)	\$0	%0'0	(\$\$)	(\$\$)	(88)	8	O-01, CH02, P20, &C3, e	SJW-01,CH08,P01,§B
S1,644 21.6% S9,267 S9,283 C O-O1,CHO2.P20,SC4a S11	26	Subtotal O&M Expenses	\$141,830	\$159,283	\$5,748	3.6%	\$165,031	\$159,183	\$158,588			
\$1,644 \$1,65% \$9,267 \$9,372 \$9,283 \$0.01,CH02.P20,§C4a \$11 0.5% \$2,042 \$2,043 \$2,038 \$0.01,CH02.P20,§C4a \$0 0.0% \$2,344 \$2,234 \$2,235 \$0.01,CH02.P20,§C4a \$12 10.5% \$2,234 \$2,236 \$0.01,CH02.P24,§C4c \$488 3.0% \$16,621 \$16,638 \$16,877 \$0.01,CH02.P25,§C4c \$156 84.2% \$341 \$341 \$1.08 \$1.08 \$1.08 \$0 0.0% \$3,112 \$3,161 \$3,367 \$0.01,CH02.P25,§C4c \$0 0.0% \$3,112 \$3,46 \$0.01,CH02.P20,§C4c \$0 0.0% \$3,112 \$3,367 \$0.01,CH02.P20,§C4c \$0 0.0% \$391 \$596 \$5,366 \$0.01,CH02.P20,§C4c \$0 0.0% \$391 \$396 \$5,367 \$0.01,CH02.P20,§C4c \$0 0.0% \$391 \$398 \$0.01,CH02.P20,§C4c \$0.01,CH02.P20,§C4c \$0 0.0%	27											
\$11.644 \$11.6% \$9.267 \$9.372 \$9.283 \$c\$ \$O-01,CHOD.P20.8Cd.a \$11	78	Administrative & General (A&G) Expenses										
S11 0.5% \$2,042 \$2,038 c 0-01,CH02,P20,gCd.b S21	29	A&G Salaries	\$7,623	\$7,623	\$1,644	21.6%	\$9,267	\$9,372	\$9,283	J	O-01, CH02, P20, &C4 a	SJW-01, CH09
\$0 0.0% \$234 \$234 \$225 a O-01.CH02.P24,8C4.c \$488 3.0% \$16,621 \$15,288 \$2,326 d O-01.CH02.P25,8C4.d \$148 3.0% \$16,621 \$16,638 \$16,837 c O-01.CH02.P25,8C4.d \$156 84.2% \$341 \$341 \$10,100.P25,8C4.e \$0 0.0% \$3,112 \$3,161 \$3,367 a O-01.CH02.P29,8C4.f \$0 0.0% \$4,77 \$467 \$496 \$5,367 a O-01.CH02.P29,8C4.f \$0 0.0% \$438 \$508 \$819 f O-01.CH02.P29,8C4.g \$0 0.0% \$448 \$508 \$508 \$508 \$6.0 \$0 0.0% \$446 \$508 \$508 \$1.0 \$1.0 \$0 0.0% \$29.7 \$944 \$938 \$0.0 \$0.0 \$0 \$0.0% \$29.097 \$29.278 \$29.282 \$0.0 \$0.0 \$0.0 \$0	30	A&G Office Supplies	\$1,995	\$1,995	\$11	0.5%	\$2,005	\$2,042	\$2,038	ပ	O-01 CH02 P20 &C4 b	SJW-01,CH09
\$212 10.5% \$2.234 \$2.258 \$2.326 d O-01.CH02.P25.gCd.d \$488 3.0% \$16.621 \$16.698 \$16.877 c O-01.CH02.P25.gCd.e \$156 84.2% \$342 \$341 \$341 \$1.00.P25.gCd.e \$0 0.0% \$3,112 \$3,161 \$3,367 a O-01.CH02.P28.gCd.f \$0 0.0% \$43,112 \$3,66 b O-01.CH02.P29.gCd.g \$0 0.0% \$43,81 \$568 \$819 f O-01.CH02.P30.gCd.g \$0 0.0% \$498 \$508 \$589 f O-01.CH02.P30.gCd.g \$0 0.0% \$498 \$508 \$589 f O-01.CH02.P30.gCd.i \$0 0.0% \$4462 \$508 \$508 \$1.00.CH02.P31.gCd.i \$0 0.0% \$29,097 \$29,278 \$29,282 n/A \$2,56 \$29,097 \$29,278 \$29,282 n/A \$245 \$28,282 \$34,896 \$20.0CH02.P31.gCd.i	31	A&G Property Insurance	\$233	\$234	\$0	%0.0	\$234	\$234	\$225	а	0-01,CH02,P24,&C4 c	SJW-01,CH09
\$488 3.0% \$16,621 \$16,698 \$16,877 c OO1,CH02,P26,8C4.e \$156 84.2% \$341 \$341 \$60.0	32	A&G Injuries & Damages Insurance	\$2,025	\$2,022	\$212	10.5%	\$2,234	\$2,258	\$2,326	P	O-01, CH02, P25, & C4, d	SJW-01, CH09
\$156 84.2% \$342 \$341 \$541 \$601,CH02,P28,GC4 f \$0 0.0% \$43.112 \$3.161 \$3,367 a 0-01,CH02,P29,gC4 g \$0 0.0% \$427 \$467 \$496 b 0-01,CH02,P29,gC4 g \$0 0.0% \$438 \$508 \$509 b 0-01,CH02,P30,gC4 g \$0 0.0% \$391 \$508 \$508 a 0-01,CH02,P30,gC4 g \$0 0.0% \$397 \$944 \$938 \$0.01,CH02,P31,gC4 g s \$0 0.0% \$529,097 \$5943 \$598 \$0.01,CH02,P31,gC4 g s \$0 0.0% \$529,097 \$59,278 \$59,282 n/A n/A \$0 0.0% \$29,007 \$29,278 \$29,282 n/A n/A \$0 \$0.0% \$42,022 \$42,027 \$52,278 \$29,282 n/A \$0 \$0.0% \$42,022 \$42,496 \$42,502 n/A 0.01,CH02,P31,gC5,5 \$0	33	A&G Pensions, Benefits, & PBOP	\$16,134	\$16,134	\$488	3.0%	\$16,621	\$16,698	\$16,877	ပ	O-01, CH02, P26, §C4.e	- 1
\$0 0.0% \$3,112 \$3,367 a O-01,CH02,P29,8C4,g \$0 0.0% \$427 \$467 \$496 b O-01,CH02,P29,8C4,f \$101 12.8% \$891 \$908 \$819 f O-01,CH02,P30,8C4,f \$0 0.0% \$498 \$508 \$589 a O-01,CH02,P31,8C4,i \$0 0.0% \$927 \$944 \$938 c N/A \$0 0.0% \$1,462 \$54,554 \$7,937 a N/A \$0 0.0% \$29,097 \$29,278 \$29,282 a N/A \$1,57 \$1 \$29,278 \$29,282 a N/A \$2,621 \$1,99% \$29,278 \$29,282 a N/A \$2,457 \$29,278 \$29,282 a C-01,CH02,P31,§C.5, \$2,457 \$2,496 \$42,502 \$20,282 \$20,282 \$20,017 \$20,017 \$245 \$6.8% \$3,882 \$3,862 \$3,762 \$0 \$0	34	A&G Regulatory Commission	\$186	\$186	\$156	84.2%	\$342	\$341	\$341	£	O-01, CH02, P28, &C4.f	- 31
\$0 0.0% \$427 \$467 \$496 b O-0.1CH02.P30.\$Cd.h \$101 12.8% \$891 \$908 \$819 f O-0.1CH02.P30.\$Cd.h \$0 0.0% \$498 \$508 a O-0.1CH02.P31.\$Cd.j \$0 0.0% (\$7,462) (\$7,654) (\$7,937) a N/A \$0.0% (\$7,462) (\$7,654) (\$7,937) a N/A \$2.621 9.9% \$29,097 \$29,278 \$29,282 A \$7,457 21.6% \$42,022 \$42,646 \$42,534 f O-01.CH02.P31.\$Cd.h \$7,457 21.6% \$42,022 \$42,646 \$42,534 f O-01.CH02.P31.\$C5.b \$0 0.0% \$10,591 \$11,830 \$11,975 e O-01.CH02.P33.\$C5.c	35	A&G Outside Services	\$3,112	\$3,112	\$0	%0.0	\$3,112	\$3,161	\$3,367	а	O-01 CH02 P29 &C4 g	SJW-01, CH09
\$101 12.8% \$891 \$908 \$819 f O-0.1CH02.P30.\$Cd.i \$0 0.0% \$498 \$508 \$508 a O-0.1CH02.P31.\$Cd.j \$0 1.0% \$927 \$944 \$538 c N/A \$0 0.0% \$7462 \$7,654 \$7,937 a N/A \$2.621 9.9% \$29,097 \$29,278 \$29,282 N/A \$7,457 21.6% \$42,022 \$42,496 \$42,534 f O-01.CH03 \$7457 21.6% \$3,852 \$3,896 \$3,762 c O-01.CH02.P31.\$C5.b \$0 0.0% \$10,591 \$11,830 \$11,975 e O-01.CH02.P33.\$C5.c	36	A&G Dues & Memberships	\$427	\$427	80	%0.0	\$427	\$467	\$496	Р	O-01, CH02, P30, § C4, h	SJW-01,CH09
\$0 0.0% \$498 \$508 \$508 a O-01,CH02,P31,\$C4,j \$9 1.0% \$927 \$944 \$938 c N/A \$0 0.0% (\$7,462) (\$7,554) (\$7,937) a N/A \$2,621 9.9% \$29,097 \$29,278 \$29,282 a N/A \$7,457 21.6% \$42,022 \$42,496 \$42,554 f O-01,CH02,P31,§C4, \$0 0.0% \$10,591 \$11,830 \$11,975 e O-01,CH02,P31,§C5,b	37	A&G Corporate Expenses	8790	\$790	\$101	12.8%	\$891	\$908	\$819	£	O-01,CH02,P30,&C4 i	SJW-01, CH09; SJW-10, CH02, P05
\$9 1,0% \$927 \$944 \$938 c N/A \$0 0,0% (\$7,462) (\$7,554) (\$7,937) a N/A \$2,621 9,9% \$29,097 \$29,278 \$29,282 n/A \$2,457 21,6% \$42,022 \$42,496 \$42,554 f O-01,CH03 \$245 6,8% \$3,822 \$3,896 \$3,762 c O-01,CH02,P91,&C5b \$0 0,0% \$10,591 \$11,830 \$11,975 e O-01,CH02,P93,&C5c	38	A&G Rents	\$498	\$498	80	%0 0	\$498	\$508	\$508	8	O-01, CH02, P31, §C4, j	SJW-01,CH09
\$0 0.0% (\$7,462) (\$7,654) (\$7,937) a N/A \$2,621 9.9% \$29,078 \$29,278 \$29,282 N/A \$1 \$2,007 \$29,278 \$29,282 N/A \$2,457 \$2,007 \$42,022 \$42,496 \$42,504 \$4 \$2,45 \$6,8% \$3,852 \$3,896 \$3,762 \$6 \$6,01,CH02,P31,8C5 b \$0 \$0,0% \$10,591 \$11,830 \$11,975 \$6 \$6-01,CH02,P33,8C5 c	39	A&G Maintenance	\$918	\$16\$	89	1.0%	\$927	\$944	\$938	၁	N/A	SJW-01,CH09
\$2,621 9.9% \$29,278 \$29,278 \$29,278 \$29,278 \$7,457 21.6% \$42,022 \$42,496 \$42,504 f O-01,CH03 \$0 0.0% \$10,591 \$11,830 \$11,975 e O-01,CH02,P31,8C5.b	40	A&G Transferred Expenses	(\$7,462)	(\$7,462)	80	%0.0	(\$7,462)	(\$7,654)	(\$7,937)	а	N/A	SJW-01,CH09
\$7,457 21.6% \$42,022 \$42,496 \$42,504 f O-01,CH03 \$245 6.8% \$3,852 \$3,896 \$3,762 c O-01,CH02,P31,8C5.b \$0 0.0% \$10,591 \$11,830 \$11,975 e O-01,CH02,P33,8C5.c	41	Subtotal A&G Expenses	\$26,479	\$26,476	\$2,621	%6.6	\$29,097	\$29,278	\$29,282			
\$7,457 21.6% \$42,022 \$42,496 \$42,504 f O-01,CH03 \$245 6.8% \$3,852 \$3,896 \$3,762 c O-01,CH02,P31,SC5.b \$0 0.0% \$10,591 \$11,830 \$11,975 e O-01,CH02,P33,SC5.c	42											
\$7,457 21.6% \$42,022 \$42,496 \$42,504 f O-01,CH03 \$245 6.8% \$3,852 \$3,896 \$3,762 c O-01,CH02,P31,SC5.b \$0 0.0% \$10,591 \$11,830 \$11,975 e O-01,CH02,P33,SC5.c	43	Allocated Expenses										
\$245 6.8% \$3,852 \$3,896 \$3,762 c O-0.1,CH02,P31,§C5.b \$0 0.0% \$10,591 \$11,830 \$11,975 e O-0.1,CH02,P33,§C5.c	44	Total Labor Expense	\$34,565	\$34,565	\$7,457	21.6%	\$42,022	\$42,496	\$42,504	f	O-01,CH03	SJW-01, CH05; SJW-10, CH04, P02; SJW-10, CH02, P05
\$0 0.0% \$10,591 \$11,830 \$11.975 e O-01,CH02,P33,8C5.c	45	Transportation Expense	\$3,607	\$3,607	\$245	%8'9	\$3,852	\$3,896	\$3,762	၁	O-01,CH02,P31,&C5 b	SJW-01_CH08_P01_§B
	46	Purchased Services	\$10,507	\$10,591	\$0	%00	\$10,591	\$11,830	\$11,975	e)	O-01 CH02 P33 &C5 c	SJW-01.CH08.P01,§B; SJW-10,CH01

^{*&}quot;Final" positions for SJWC and ORA include increased purchased water and groundwater extraction unit costs as authorized by the CPUC via Advice Letter 474 effective July 1, 2015.

REVISED DETAILED JOINT COMPARISON EXHIBIT

TABLE 4: TEST YEAR 2016 TAXES AT PROPOSED RATES

		ORA	ORA	\$ SJWC	% SJWC	SJWC	SJWC	SJWC	Ситтепт	ORA	SJWC
Line	ltem Item	Testimony	Final*	> ORA	> ORA	Final*	Update	Application Status	Status	Reference	Reference
	TAXES										
6.4	2 Taxes Other Than Income										
.,	3 Ad Valorem Taxes	\$8,138	\$8,141	\$0	%0.0	\$8,141	\$8,151	\$7,986	g	O-01,CH06,P01,§C1	O-01,CH06,P01,&C1 SJW-01,CH10,P01,&B
4	4 Business License Fees	\$33	\$33	\$0	%0.0	\$33	\$33	\$33	а	O-01,CH06,P03,&C3	O-01,CH06,P03,§C3 SJW-01,CH10,P01,§B
4.)	5 Payroll Taxes	\$1,885	\$1,885	\$1,188	63.0%	\$3,072	\$3,106	\$3,166	f	O-01,CH06,P02,§C2	O-01,CH06,P02,§C2 SJW-01,CH10,P01,§B; SJW-10,CH02,P08
٧	6 Franchise Fees	\$714	\$755	\$23	3.1%	8779	292\$	\$751	P	O-01,CH06,P04,§C4	O-01,CH06,P04,&C4 SJW-01,CH10,P01,&B
	7 Subtotal Taxes Other Than Income	\$10,769	\$10,814	\$1,211	11.2%	\$12,025	\$12,056	\$11,936			
*	8										
5	9 Depreciation and Amortization	\$41,986	\$41,986	\$0	%0.0	\$41.986	\$41.986	\$41,571	В	O-01,CH07,P03,&C2 SJW-01,CH12	SJW-01,CH12
10											
Ξ	11 Income Taxes										
12	2 Total Deductions	\$199,933	\$217,498	\$9,629	4.4%	\$227,127	\$221,671	\$220,268			
13	3										
14	4 CCFT Depreciation for Taxes	(\$39,781)	(\$40,114)	\$0	%0.0	(\$40,114)	(\$40,114)	(\$43,346)	а		
15	5 Tax Deduction on Repairs & Maintenanc	(\$22,613)	(\$22,613)	\$0	%0.0	(\$22,613)	(\$22,613)	\$0	в		
16	5 Deferred Revenue (Net of Tax)	\$43	\$43	\$0	%0.0	\$43	\$43	\$39	а		
17	7 Taxable Income Incl Def Revenue	\$35,644	\$35,216	\$43	0.1%	\$35,259	\$35,702	\$57,050			
18	8 California State Tax @ 8.84%	\$3,151	\$3,113	\$4	0.1%	\$3,117	\$3,156	\$5,043		20170.00	Co cod 01110 10 W10
19	16									O-01,CH03	S w-01,Cn10,r02,8C
20	D FIT Depreciation for Taxes	(\$33,318)	(\$33,524)	\$0	%0.0	(\$33,524)	(\$33,524)	(\$32,868)	а		
21	1 CCFT Deduction	(\$3,151)	(\$3,113)	(\$4)	0.1%	(\$3,117)	(\$3,156)	(\$5,043)			
22	2 Domestic Production Activities Deduction	(\$1,338)	(\$1,338)	\$0	%0.0	(\$1,338)	(\$1,338)	(\$1,338)	а		
23	3 Taxable Income	\$60,188	\$59,925	\$39	0.1%	\$59,964	\$60,367	\$61,108			
24	4 Federal Income Tax @ 35%	\$21,066	\$20,974	\$14	0.1%	\$20,987	\$21,129	\$21,388			
25	5 Tax on CIAC and Advances	\$3	\$3	\$0	%0.0	\$3	\$3	\$3	а		
7(26 Subtotal Income Taxes	\$24,220	\$24,090	\$18	0.1%	\$24,107	\$24,288	\$26,434			

*"Final" positions for SJWC and ORA include increased purchased water and groundwater extraction unit costs as authorized by the CPUC via Advice Letter 474 effective July 1, 2015.

REVISED DETAILED JOINT COMPARISON EXHIBIT

TABLE 5A: UTILITY PLANT IN SERVICE - BUDGET YEAR 2015

	ORA	ORA	\$ SJWC	% SJWC	SJWC	SJWC	SJWC	Current	ORA	SJWC
Line Item	Testimony	Final	> 0RA	> ORA	Final	Update	Application	Status	Reference	Reference
1 UTILITY PLANT										
2 2015 Plant - CONTESTED ¹										
SJW013088 - Reservoirs & Tanks (Cox Sta. Basin #2)	\$283	\$283	80	%0.0	\$283	\$306	\$306	9	O-01,CH04,P13,§C4.c	SJW-03,P114; SJW- 10,CH03,P02
4 SJW013091 - Reservoirs & Tanks (Almaden Valley Sta. Reservoir)	\$170	\$170	\$0	%0.0	\$170	\$184	\$184	ىه	O-01,CH04,P12,§C4.a	SJW-03,P122; SJW- 10,CH03,P02
5 SJW012309 - Pumps (Franciscan Sta.) ²	\$0	\$0	\$0	%0.0	\$0	\$149	\$149	ده	O-01,CH04,P18,§C5.a	SJW-03,P137
SJW010163 - Pumps (Submersible Equip.)	\$534	\$623	\$0	0.0%	\$623	\$683	\$683	ø	O-01,CH04,P26,§C5.i	SJW-03,P34; SJW- 10,CH03,P03
7 SJW010457 - Pumps (Line Sharft Equip.)	\$596	\$623	\$0	%0.0	\$623	\$683	\$683	9	O-01,CH04,P24,§C5.h	SJW-03,P31; SJW- 10,CH03,P03
SJW012332 - Distribution (City, County, State)	\$329	8369	\$0	%0.0	\$369	\$408	\$408	v	O-01,CH04,P32,§C6.c	SJW-02,WP11-7; SJW- 10,CH03,P04
9 SJW012826 - Distribution (Pressure Monitors)	\$0	\$0	\$0	0.0%	\$0	\$354	\$354	o	O-01,CH04,P38,§C6.e.ii SJW-03,P48	SJW-03,P48
10 SJW10304 - Distribution (Services >2")	\$0	\$0	\$0	%0.0	\$0	\$20	\$20	ə	O-01,CH04,P39,&C6.f	SJW-02,WP11-7
SJW012608 - Distribution (Meter Replacement)	\$1,072	\$1,114	\$0	0.0%	\$1,114	\$1,114	\$1,114	v	O-01,CH04,P42,§C6.g	SJW-03,P45; SJW- 10,CH03,P05
SIW10225 - Distribution (Hydrants in San Jose)	\$202	\$202	\$0	0.0%	\$202	\$204	\$204	9	O-01,CH04,P45,§C6.h	SJW-02,WP11-7
SIW10273 - Distribution (Hydrants outside San Jose)	\$101	\$101	\$0	%0*0	\$101	\$102	\$102	ø	O-01,CH04,P45,§C6.h	SJW-02,WP11-7
SJW12811 - Equipment (Automated Metering Infrastructure)	\$0	\$125	\$0	%0.0	\$125	\$510	\$510	υ.	O-01,CH04,P47,§C7.a	SJW-03,P64; SJW-10,CH01
15 2015 New Plant - CONTESTED Subtotal	\$3,286	\$3,610	\$0	%0.0	\$3,610	\$4,718	\$4,718			
16 2015 New Plant - UNCONTESTED	\$100,871	\$100,871	80	%0.0	\$100,871	\$100,871	\$100,871			
17 2015 Total UPIS	\$104,158	\$104,481	\$0	%0.0	\$104,481	\$105,590	\$105,590			
1										

¹Numbers provided are project index numbers

²Parties agreed to Advice Letter (Tier II) treatment

REVISED DETAILED JOINT COMPARISON EXHIBIT TABLE 5B: UTILITY PLANT IN SERVICE - BUDGET YEAR 2016

	VaO	V QO	C TING	OV. CIVIC	OIMIS	Omno	Omi	Comment	¥gO	DINIS
I ina	Testimony	Final	V 00 /	V 00 /	Lecial L	Tradata	Aminoritan	Cuntern	Deference	Deference
TIETH	Commons	rillal	A CONTRACTOR	\ OKA	rillal	Opage	Application	Status	Kelerence	Kelerence
1 2016 Plant - CONTESTED ¹										
2 SJW012383 - Reservoirs & Tanks (Almaden Valley Sta. Reservoir)	\$6,231	\$6,231	0\$	%0'0	\$6,231	\$6,743	\$6,743	υ	O-01,CH04,P12,§C4.a	SJW-03,P122; SJW- 10,CH03,P02
SJW012861 - Reservoirs & Tanks (Cox Sta. Basin #2)	\$3,909	\$3,909	\$0	%0"0	\$3,909	\$4,231	\$4,231	υ	O-01,CH04,P13,§C4.c	SJW-03,P114; SJW- 10,CH03,P02
4 SJW013080 - Reservoirs & Tanks (Belgatos Sta. Basin #1)	\$224	\$224	\$0	%0"0	\$224	\$242	\$242	υ	O-01,CH04,P12,§C4.b	SJW-03,P209, SJW- 10,CH03,P02
5 SJW012310 - Pumps (Franciscan Sta.) ²	\$0	\$0	\$0	%0.0	\$0	\$1,382	\$1,382	٥	O-01,CH04,P18,§C5.a	SJW-03,P137
6 SJW012311 - Pumps (Harwood Ct. Sta.)	\$877	\$877	0\$	%0.0	\$877	\$1,104	\$1,104	e	O-01,CH04,P22,§C5.e	SJW-03,P224
7 SJW012347 - Pumps (Miguelito Sta.) ²	80	\$0	80	%0.0	80	\$207	\$207	9	O-01,CH04,P21,§C5.d	SJW-03,P239
SJW010452 - Pumps (Submersible Equip.)	\$550	\$642	\$0	%0"0	\$642	\$704	\$704	v	O-01,CH04,P26,§C5.i	SJW-03,P34; SJW- 10,CH03,P03
9 SJW010465 - Pumps (Line Sharft Equip.)	\$635	\$642	\$0	%0.0	\$642	\$704	\$704	υ	O-01,CH04,P24,§C5.h	SJW-03,P31; SJW- 10,CH03,P03
SJW012933 - Distribution (Recycled Align. A)	\$4,011	\$4,011	\$0	%0'0	\$4,011	\$4,164	\$4,164	υ	O-01,CH04,P30,§C6.a.i	SJW-03,P264; SJW- 10,CH07,P03
SJW012934 - Distribution (Recycled Align. R)	\$1,494	\$1,494	\$0	%00	\$1,494	\$1,522	\$1,522	9	O-01,CH04,P31,§C6_a.ii	SJW-03,P285; SJW- 10,CH07,P03
SJW10278 - Distribution (City, County, State)	\$339	\$380	\$0	%0'0	\$380	\$420	\$420	υ	O-01,CH04,P32,§C6.c	SJW-02,WP11-8; SJW- 10,CH03,P04
13 SJW10191 - Distribution (Services >2")	\$0	\$0	\$0	%0.0	\$0	\$21	\$21	e	O-01,CH04,P39,&C6.f	SJW-02,WP11-8
SJW10192 - Distribution (Hydrants in San Jose)	\$104	\$104	\$0	%0.0	\$104	\$105	\$105	υ	O-01,CH04,P45,§C6.h	SJW-02,WP11-8
SJW10280 - Distribution (Hydrants outside San Jose)	\$208	\$208	\$0	%0"0	\$208	\$210	\$210	v	O-01,CH04,P45,§C6.h	SJW-02,WP11-8
SJW12812 - Equipment (Automated Metering Infrastructure)	80	\$0	\$0	%0'0	\$0	\$5,799	85,799	υ	O-01,CH04,P47,§C7.a	SJW-03,P64; SJW-10,CH01
SJW012627 - Non-Specifics (Fleet Vehicles)	\$2,068	\$2,169	\$0	%0"0	\$2,169	\$2,270	\$2,270	υ	O-01,CH04,P52,§C8.a	SJW-03,P37; SJW- 10,CH03,P06
18 2016 New Plant - CONTESTED Subtotal	\$20,650	\$20,891	\$0	%0.0	\$20,891	\$29,828	\$29,828			
19 2016 New Plant - UNCONTESTED	\$84,099	\$84,099	80	%0.0	\$84,099	\$84,099	\$84,099			
20 2016 Total UPIS	\$104,749	\$104,989	\$0	%0.0	\$104,989	\$113.927	\$113,927			
Numbers provided are project index numbers										

'Numbers provided are project index numbers

Parties agreed to Advice Letter (Tier II) treatment

REVISED DETAILED JOINT COMPARISON EXHIBIT

TABLE 5C: UTILITY PLANT IN SERVICE - BUDGET YEAR 2017

L		ORA	ORA	\$ SJWC	\$ SJWC % SJWC	SJWC	SJWC	SJWC	Current	ORA	SJWC
Line	Item	Testimony	Final	> ORA	> ORA	Final	Update	Application	Status	Reference	Reference
ī											
2	2 2017 New Plant - CONTESTED ¹										
m	SJW012440 - Source of Supply: Well Site Purchase	80	80	80	%0.0	\$0	\$6,529	\$6,529	υ	O-01,CH04,P06,§C2	SJW-03,P24; SJW- 10,CH07,P01
4	SJW012862 - Reservoirs & Tanks (Belgatos Sta. Basin #1)	\$7,916	\$7,916	0\$	%0.0	\$7,916	\$8,541	\$8,541	ข	O-01,CH04,P12,§C4.b	SJW-03,P209; SJW- 10,CH03,P02
5	SJW012348 - Pumps (Miguelito Sta.) ²	80	80	80	%0.0	\$0	\$1,932	\$1,932	မ	O-01,CH04,P21,§C5.d	SJW-03,P239
9	SJW10211 - Pumps (Line Shaft Equip.)	\$635	\$99\$	80	%0.0	\$99\$	\$729	\$729	٥	O-01,CH04,P24,§C5.h	SJW-03,P31; SJW- 10,CH03,P03
7	SJW010468 - Pumps (Submersible Equip.)	695\$	\$99\$	0\$	0.0%	\$665	\$729	\$729	a)	O-01,CH04,P26,§C5.i	SJW-03,P34; SJW- 10,CH03,P03
∞		\$10,982	\$10,982	0\$	%0.0	\$10,982	\$11,339	\$11,339	υ	O-01,CH04,P31,§C6.a.iii SJW-03,P264; SJW-	SJW-03,P264; SJW- 10,CH07,P03
6		\$351	\$393	0\$	%0.0	\$393	\$435	\$435	υ	O-01,CH04,P32,§C6.c	SJW-02,WP11-9; SJW- 10,CH03,P04
10	SJW10210 - Distribution (Services >2")	80	\$0	\$0	%0.0	\$0	\$22	\$22	ຍ	O-01,CH04,P39,&C6.f	SJW-02,WP11-9
11	SJW012482 - Distribution (Hydrants in San Jose)	\$215	\$215	80	%0.0	\$215	\$218	\$218	9	O-01,CH04,P45,§C6.h	SJW-02, WP11-9
12	SJW012483 - Distribution (Hydrants outside San Jose)	\$108	\$108	80	%0.0	\$108	\$109	\$109	Ð	O-01,CH04,P45,§C6.h	SJW-02,WP11-9
13		\$0	\$0	0\$	%0.0	80	\$2,401	\$2,401	Ð	O-01,CH04,P47,§C7.a	SJW-03,P64; SJW-10,CH01
14	SJW012628 - Non-Specifics (Fleet Vehicles)	\$1,740	\$1,889	0\$	0.0%	\$1,889	\$2,038	\$2,038	Ð	O-01,CH04,P52,§C8.a	SJW-03,P37; SJW- 10,CH03,P06
15	15 2017 New Plant - CONTESTED Subtotal	\$22,516	\$22,831	\$0	%0.0	\$22,831	\$35,019	\$35,019			
16	16 2017 New Plant - UNCONTESTED	\$81,005	\$81,005	\$0	%0.0	\$81,005	\$81,005	\$81,005			
17	17 2017 Total UPIS	\$103,521	\$103,837	\$0	0.0%	\$103,837	\$116,024	\$116,024			
171	Minnham working on a popular and mill										

'Numbers provided are project index numbers

²Parties agreed to Advice Letter (Tier II) treatment

REVISED DETAILED JOINT COMPARISON EXHIBIT TABLE 6: TEST YEARS 2016 AND 2017 RATEBASE

		ORA	ORA	\$ SJWC	S SJWC % SJWC	SJWC	SJWC	SJWC	Current	ORA	SJWC
	Item	Testimony	Final	> ORA	> ORA	Final	Update	Application	Status	Reference	Reference
RATE	2016 RATEBASE										
Utility Plant	ant	\$1,441,242 \$1,441,692	\$1,441,692	\$0	%0.0		\$1,441,692 \$1,447,407 \$1,432,326	\$1,432,326	9	O-01,CH04	
justm	Adjustments to Plant	(\$184,092)	(\$184,092)	\$0	%0.0	(\$184,092)	(\$184,092) (\$184,092) (\$177,901)	(\$177,901)	B	O-01,CH07,P04,§C3	
rking	Working Capital	\$17,363	\$18,282	\$1,040	5.7%	\$19,322	\$19,402	\$19,009	p	O-01,CH07,P01,&C1	
x Def	Tax Deferrals	(\$149,477)	(\$149,477) (\$149,484)	80	%0.0	0.0% (\$149,484) (\$149,484) (\$143,062)	(\$149,484)	(\$143,062)	B	O-01,CH07	
te Ba	Rate Base, Taxed Contributions	\$4,826	\$4,826	80	%0.0	\$4,826	\$4,826	\$4,622	а	O-01,CH07,P05,§C4	
te Ba	Rate Base, Taxed Advances	\$2,800	\$2,800	0\$	%0.0	\$2,800	\$2,800	\$2,700	а	O-01,CH07,P05,&C4	
preci	Depreciation Reserve	\$476,104	\$476,104	\$0	%0.0	\$476,104	\$476,104	\$479,324	В	O-01.CH07.P03.8C2	
Weig	9 2016 Weighted Avg Ratebase	\$656,559	\$657,921	\$1,040	0.2%	\$658,961	\$664,755	\$658,370			
											211701011111111111111111111111111111111
RAT	11 2017 RATEBASE										SJW-UI,CHIS
lity I	Utility Plant	\$1,544,345 \$1,545,077	\$1,545,077	80	%0.0	0.0% \$1,545,077 \$1,561,491 \$1,546,415	\$1,561,491	\$1,546,415	e	O-01.CH04	
justr	Adjustments to Plant	(\$184,668)	(\$184,668) (\$184,668)	80	%0.0	0.0% (\$184,668) (\$184,668) (\$177,388)	(\$184,668)	(\$177,388)	а	O-01,CH07,P04,§C3	
rkin	Working Capital	\$18,217	\$19,121	\$1,084	5.7%	\$20,205	\$19,572	\$19,242	p	O-01,CH07,P01,§C1	
k De	Tax Deferrals	(\$155,076)	(\$155,104)	80	%0'0	(\$155,104)	(\$155,104) (\$155,104)	(\$148,244)	а	O-01,CH07	
te Ba	Rate Base, Taxed Contributions	\$4,855	\$4,855	80	%0.0	\$4,855	\$4,855	\$4,616	а	O-01,CH07,P05,§C4	
te Ba	Rate Base, Taxed Advances	\$2,699	\$2,699	80	%0.0	\$2,699	\$2,699	\$2,601	а	O-01 CH07 P05 &C4	
preci	Depreciation Reserve	\$517,898	\$517,898	80	%0.0	\$517,898	\$518,136	\$521,468	а	O-01,CH07,P03,§C2	
Weig	19 2017 Weighted Avg Ratebase	\$712,476	\$714,083	\$1,084	0.2%	\$715,167	\$730,710	\$725,775			

REVISED DETAILED JOINT COMPARISON EXHIBIT
TABLE 7:
TEST YEAR 2016 CUSTOMER FORECASTS AND SALES ESTIMATES

Testimony Final > ORA > ORA Final Update Application Status 199,416 99	L		ORA	ORA	\$ SJWC	% SJWC	SJWC	SJWC	SJWC	Current	ORA	SJWC
Metreed Services 199,416 199,416 0 0 194,16 199,416 0 199,16 199,16 199,16 199,16 199,16 199,16 199,16 199,16 199,16 199,16 199,16 199,18 19 Businessa 20,332 20,332 20,332 20,332 20,293 3	Line		Testimony	Final	> ORA	> ORA	Final	Update	Application	Status	Reference	Reference
Business 199416 199416 0 0 0 199416 199418 199416 19941	1	Metered Services										
Business 20,332 20,332 0 0,0% 20,332 20,322 30,332 20,332 30,332 20,332 30,333 30,333	2	Residential	199,416	199,416	0	0.0%	199,416	199,416	199,191	В		
Deblic Authority 1,293 1,295 0 0,0% 1,293 1,397 a 1,295 1,295 0 0,0% 1,293 1,397 a 1,295 0 0,0% 1,293 1,397 a 2,196 0,0% 1,293 1,293 1,397 a 2,196 0,0% 1,293 1,293 1,397 a 3,00 0,0% 1,293 1,293 1,397 a 3,0 0,0% 2,13,38 2,1,318 2	3	Business	20,332	20,332	0	0.0%		20,332	20,293	а		
Public Authority 1,293 1,293 1,293 1,293 1,293 1,397 a Other Scale 22 32 0 0,0% 1,293 1,397 a Other Total Potable Metered Services 221,338 21,338 0 0,0% 221,338 21,314 21,064 b Raw Water 4 4 0 0 0 1,78 17	4	Industrial	53	53	0	0.0%		53	53	В		
Reside 32 32 32 0 0.0% 32 <	5	Public Authority	1,293	1,293	0	0.0%	-	1,293	1,307	ß		
Other Other 212 212 0 0.0% 212 188 b Total Potable Metered Services 221,338 221,338 0 0.0% 212,338 221,314 221,064 Raw Water 4 4 0 0.0% 4 4 4 a Private Evicled Water 178 178 0 0.0% 178 178 a Private Fire Service 3,709 221,520 0 0.0% 221,520 221,496 221,246 Private Fire Service 3,709 0 0.0% 21,520 221,526 221,526 221,526 221,526 221,526 221,526 221,526 221,526 221,526 221,526 221,526 221,526 221,526 221,527 221,52	9	Resale	32	32	0	0.0%		32	32	a		
Raw Water Raw Water 17,338 21,338 0 0.0% 21,338 21,314 21,064 Raw Water 178 178 0 0.0% 178 178 a Private Fire Service 21,520 221,520 0 0.0% 178 178 a Private Fire Services 3,709 27,529 0 0.0% 225,20 221,496 21,236 a Average Sales per Customer (ccf/connection/yr) 147 147 0 0 0.0% 225,229 225,229 225,229 225,239 225,498 a Average Sales per Customer (ccf/connection/yr) 13 147 147 0 0 0 225,229 225,239 225,209	7	Other	212	212	0	0.0%		188	188	ф		
Reaveled Water 4 4 0 0.0% 4 4 4 a Recycled Water 178 178 178 0 0.0% 178 178 178 a Private Fire Service 221,520 221,520 0.07,52 221,496 221,496 221,496 221,446	∞	Total Potable Metered Services	221,338	221,338	0	0.0%	221,338	221,314	221,064		O 01 CH01 B02 8C1	G 100 CUIO 10 181
Raw Water 4 4 0 0.0% 4 a Recycled Water 1.78 1.78 1.78 0 0.0% 1.78 <td< td=""><td>6</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0-01,CH01,F03,8C1</td><td>O-01, CH01, F03, 8C1 SJW-01, CH07, F01, 8B</td></td<>	6										0-01,CH01,F03,8C1	O-01, CH01, F03, 8C1 SJW-01, CH07, F01, 8B
Recycled Water 178 178 0 0.0% 178 178 178 178 178 178 178 178 178 178 178 178 179 170 <	10	Raw Water	4	4	0	%0.0		4	4	В		
Total Non-Potable Metered Services 221,520 221,520 0 0.0% 221,496 221,246 Private Fire Service 3.709 3.709 0 0.0% 3.709 3.705<	11	Recycled Water	178	178	0	0.0%		178	178	а		
Private Fire Service 3,709 0 0,0% 3,709 3,709 0 0,0% 225,229 225,229 0 0,0% 225,229 225,229 225,229 225,229 225,229 225,229 225,229 225,229 225,229 225,229 225,229 225,229 225,229 225,229 225,239 225,249	12	Total Non-Potable Metered Services	221,520	221,520	0	0.0%	221,520	221,496	221,246			
Private Fire Service 3,709 3,709 0 0.0% 3,709	13											
Total Active Services 225,229 225,229 0.0% 225,229 225,229 225,229 225,229 225,229 225,229 225,229 225,229 225,229 225,229 225,229 225,229 225,329 225,329 225,329 225,324 225,334	14	Private Fire Service	3,709	3,709	0	0.0%		3,709	3,735	B		
Average Sales per Customer (ccf/connection/yr) Residential 0.0% 147 157 157 b Business 861 861 0 0.0% 861 893 893 b Total Sales Per Customer Class (Kccf) 29,234 29,234 0.0% 861 861 861 b Residential 29,234 29,234 0 0.0% 29,234 31,293 b Business 17,451 17,451 0 0.0% 29,234 31,293 b Public Authority 2,547 2,547 0 0.0% 2,547 2,04 b Resale 32 322 0 0.0% 2,547 2,777 b Resale 32 322 0 0.0% 2,547 2,777 b Resale 32 322 0 0.0% 2,547 2,777 b Resale 30 0 0.0% 2,547 2,777 c c Raw	15	Total Active Services	225,229	225,229	0	0.0%		225,205	224,981			
Average Sales per Customer (coffconnection/yr) Average Sales per Customer (connection/yr) Average Sales per Customer	16											
Residential 147 147 0 0.0% 147 157 157 b Business 861 861 861 893 893 b Business Cotal Sales Per Customer Class (Kccf) 29,234 20,234 0 0.0% 861 893 b Residential 29,234 29,234 0 0.0% 29,234 31,328 31,293 b Business 17,451 17,451 0 0.0% 17,451 18,693 b Business 20,234 20,234 0 0.0% 17,451 18,097 18,633 b Industrial 20,234 2,547 2,747 2,747 2,747 b Resale 322 0 0.0% 25,47 2,777 b Cotal Potable Metered Sales 49,847 49,847 0 0.0% 49,847 52,859 52,790 Raw Water 14 14 0 0.0% 870 870 870	17	Average Sales per Customer (ccf/connect	ion/yr)									
Business 861 861 0 0.0% 861 893 893 b Total Sales Per Customer Class (Kccf) 29,234 29,234 0 0.0% 29,234 31,328 31,293 b Residential 20,234 29,234 0 0.0% 29,234 31,293 b Business 17,451 17,451 0 0.0% 20,234 31,293 b Business 17,451 17,451 0 0.0% 20,234 31,293 b Business 17,451 17,451 0 0.0% 20,234 31,293 b Public Authority 2,547 2,547 0 0.0% 20,3 204 20,4 b Resale 322 20 0 0.0% 2,547 2,777 b Resale 322 322 0 0.0% 2,547 2,777 2,777 Raw Water 49,847 49,847 49,847 5,847 5,849 <t< td=""><td>18</td><td></td><td>147</td><td>147</td><td>0</td><td>0.0%</td><td></td><td>157</td><td>157</td><td>þ</td><td></td><td></td></t<>	18		147	147	0	0.0%		157	157	þ		
Total Sales Per Customer Class (Kccf) 29,234 29,234 0.0% 29,234 31,328 31,293 b Business 17,451 17,451 17,451 0.0% 29,234 31,328 31,293 b Business 17,451 17,451 0 0.0% 29,234 31,328 31,293 b Industrial 203 203 0 0.0% 203 204 204 b b Public Authority 2,547 2,547 2,547 0 0.0% 2,547 2,777 b b Resale 322 322 0 0.0% 2,547 2,777 b b c C04 b c <	19		861	861	0	0.0%		893	893	q		
Total Sales Per Customer Class (Kccf) 29,234 29,234 29,234 31,328 31,293 b Residential 29,234 29,234 0 0.0% 29,234 31,328 31,293 b Business 17,451 17,451 0 0.0% 20,34 18,067 18,063 b Industrial 203 203 0 0.0% 2.03 204 204 b Public Authority 2,547 2,547 0 0.0% 2,547 2,777 b Resale 322 322 0 0.0% 2,547 2,777 b Resale 0 0 0 0 0 60 60 b Other 0 0 0 0 0 0 60 b b Raw Water 14 14 0 0.0% 870 867 a Source of Supply (Kccf) 870 0 0 0 870 0	20											
Residential 29,234 29,234 0,0% 29,234 31,328 31,293 b Business 17,451 17,451 0 0,0% 17,451 18,067 18,063 b Industrial 203 203 0 0,0% 2,03 204 204 b Public Authority 2,547 2,547 2,547 0 0,0% 2,547 2,777 b Resale 322 322 0 0,0% 2,547 2,777 b Resale 322 322 0 0,0% 3,247 2,777 b Chroling 322 322 0 0,0% 3,247 2,777 b Chall 40,847 0 0 0 0 60 60 b Raw Water 14 14 0 0 0 870 867 a Source of Supply (Kccf) 870 870 870 867 a a <tr< td=""><td>21</td><td>Total Sales Per Customer Class (Kccf)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td></tr<>	21	Total Sales Per Customer Class (Kccf)										-
Business 17,451 17,451 0 0.0% 17,451 18,063 b Industrial 203 203 203 0 0.0% 203 204 204 b Public Authority 2,547 2,547 2,547 0 0.0% 2,547 2,777 b Resale 322 322 0 0.0% 3,22 393 b Other 90 0 0 0% 322 393 b Cotal Potable Metered Sales 49,847 49,847 0 0 0% 50,73 333 b Raw Water 14 14 0 0.0% 49,847 52,859 52,790 c Recycled Water 870 870 0 0.0% 870 867 a Total Sales 50,731 50,731 50,731 50,731 50,731 53,743 53,743 53,747 a Groundwater 20,645 0 0.0%	22	Residential	29,234	29.234	0	0.0%		31,328	31,293	q		
Industrial 203 203 0.0% 203 204 204 b Public Authority 2,547 2,547 2,547 0.0% 2,547 2,777 b Resale 322 322 0 0.0% 2,547 2,777 b Other 90 0 0.0% 322 393 393 b Cotal Potable Metered Sales 49,847 49,847 0 0.0% 49,847 5,777 b Raw Water 14 14 0 0.0% 49,847 52,859 52,790 b Recycled Water 870 870 0 0.0% 870 867 a Total Sales 50,731 50,731 0 0.0% 870 867 a Source of Supply (Kccf) 50,731 50,731 0 0.0% 50,731 53,747 30,747 a Durchased Water 20,645 0 0 0.0% 20,645 23,747 30,747 <td>23</td> <td>Business</td> <td>17,451</td> <td>17,451</td> <td>0</td> <td>0.0%</td> <td></td> <td>18,097</td> <td>18,063</td> <td>q</td> <td></td> <td></td>	23	Business	17,451	17,451	0	0.0%		18,097	18,063	q		
Public Authority 2,547 2,547 2,547 0,0% 2,547 2,777 b Resale 322 322 0 0,0% 322 393 393 b Other 90 0 0,0% 322 392 393 b Total Potable Metered Sales 49,847 49,847 0 0,0% 49,847 52,859 52,790 b Raw Water 14 14 0 0,0% 49,847 52,859 52,790 b Recycled Water 870 870 0 0,0% 870 867 a Total Sales 50,731 50,731 0 0,0% 870 867 a Source of Supply (Kccf) 50,731 50,731 0 0,0% 50,731 53,743 53,671 a Groundwater 20,645 20,645 0 0 0 20,645 20,645 0 0 0 0 0 0 0 0	24	Industrial	203	203	0	0.0%		204	204	q	COS SOUTHOUS SOS	C TXY 01 CTIOZ: C TXY 13
Resale 322 322 0 0.0% 322 393 393 b Other Other 90 0 0.0% 90 60 60 60 b Total Potable Metered Sales 49,847 49,847 0 0.0% 49,847 52,859 52,790 b Raw Water 14 14 0 0.0% 870 870 87	25	Public Authority	2,547	2,547	0	0.0%		2,777	2,777	q	O-01, CHU1, FU3, 8C2	O-01, CH01, F03, §C2 SJ W-01, CH06, SJ W-12
Other Other 90 90 0.0% 90 60 82,353 52,790 70 Recycled Water 870 870 0 0.0% 870 870 867 a Source of Supply (Kccf) 60,731 50,731 50,731 50,731 50,731 53,743 53,671 a Groundwater 20,645 20,645 0 0.0% 20,645 23,877 23,872 a Purchased Water 30,747 30,747 30,747 30,747 a	26		322	322	0	0.0%		393	393	q		
Total Potable Metered Sales 49,847 49,847 0 0.0% 49,847 52,790 52,790 Raw Water 14 14 0 0.0% 14 14 a Recycled Water 870 870 0 0.0% 870 870 a Total Sales 50,731 50,731 50,731 0 0.0% 50,731 53,743 53,671 Source of Supply (Kccf) 20,645 20,645 0 0.0% 20,645 23,877 23,802 a Purchased Water 30,747 30,747 30,747 30,747 a a	27	Other	06	06	0	0.0%		09	09	q		
Raw Water 14 14 0 0.0% 14 14 a Recycled Water 870 870 870 0 0.0% 870 871 873	78	Total Potable Metered Sales	49.847	49,847	0	0.0%		52,859	52,790			
Raw Water 14 14 0 0.0% 14 14 a Recycled Water 870 870 0 0.0% 870 870 a Total Sales 50,731 50,731 50,731 50,731 53,743 53,671 a Source of Supply (Kccf) 20,645 20,645 0 0.0% 20,645 23,877 23,802 a Purchased Water 30,747 30,747 30,747 30,747 a	29											
Recycled Water 870 870 0 0.0% 870 867 a Total Sales 50,731 50,731 50,731 0.0% 50,731 53,743 53,671 a Source of Supply (Kccf) 20,645 20,645 0 0.0% 20,645 23,877 23,802 a Purchased Water 30,747 30,747 0 0.0% 30,747 30,747 a	30	Raw Water	14	14	0	0.0%		14	14	а		
Total Sales 50,731 50,731 0 0.0% 50,731 53,743 53,743 53,743 53,743 53,743 53,743 53,741 53,743 53,741 53,747 53,747 53,747 53,747 30,747 <td>31</td> <td>Recycled Water</td> <td>870</td> <td>870</td> <td>0</td> <td>0.0%</td> <td></td> <td>870</td> <td>198</td> <td>а</td> <td></td> <td></td>	31	Recycled Water	870	870	0	0.0%		870	198	а		
Source of Supply (Kccf) 20,645 20,645 20,645 20,645 20,645 30,747 30,747 30,747 30,747 30,747 30,747 30,747 30,747 30,747 a	32	Total Sales	50,731	50,731	0	0.0%		53,743	53,671			
Source of Supply (Kccf) 20,645 20,645 20,645 20,645 20,645 30,747 30,747 30,747 30,747 30,747 30,747 30,747 a	33											
Groundwater 20,645 20,645 0.0% 20,645 23,877 23,802 a Purchased Water 30,747 30,747 0 0.0% 30,747 30,747 a	34	Source of Supply (Kccf)										
Purchased Water 30,747 30,747 0 0.0% 30,747 30,747 a	35		20,645	20,645	0	%0.0		23,877	23,802	В		
	36		30,747	30,747	0	0.0%		30,747	30,747	а	N/A	SJW-01,CH03,P02,§D
Surface Water 2.085 2.085 0 0.0% 2.085 2.085 2.085 2.085	37	Surface Water	2,085	2,085	0	%0.0	2,085	2,085	2,085	а		

REVISED DETAILED JOINT COMPARISON EXHIBIT TABLE 8: NON-REVENUE REQUIREMENT ISSUES

						1	
I in I tom	ORA	ORA Final	SJWC	SJWC	Current	OKA Peference	SJWC
Ra	Maintain current rate	rate design	rate design	Maintain current rate	2 a	O-01 CH01 P19 8C4 SJW-01 CH15	SJW-01.CH15
2 Revenue Decoupling	tyle			Full WRAM/MCBA	ţ.	O-01,CH13	SJW-01,CH19; SJW- 10,CH02.P10
Balancing and Memorandum Accounts							
Balancing Account Disposition	Authorize recovery of \$3,872,936 balance via \$0.07327/ccf surcharge for 12-month period	Authorize recovery of \$4,751,775 balance via \$0.0900/ccf surcharge for 12- month period	covery of Authorize recovery of Authorize recovery of S4,751,775 balance via \$4,751,775 balance via \$4,751,775 balance via \$12-\$0.0900/ccf surcharge for 12-\$0.0900/ccf surcharge for 12-\$0.09	Authorize recovery of \$4,751,775 balance via \$0,0900/ccf surcharge for 12-month period	υ	O-01,CH10	SJW-01,CH17,P02,8E/F;
Memorandum Account Disposition	Authorize refund of \$975,527 balance via \$0.3673 credit per connection per month for 12-month period	nd of nce via t per r month for 12-	und of ance via t per r month for 12-	Authorize refund of \$975,527 balance via \$0.3673 credit per connection per month for 12-month period	В		SJW-10,CH02,P09
6 Update	Update Preliminary Statement to reflect all blancing and memorandum accounts, including closing Research, Development Amenorandum Account and Demonstration Intervenor Compensation Memorandum Account Intervenor Compensation Memorandum Account Intervenor Com	flect all flect all ling Pension cing Account. urch, nd	Statement to reflect all blancing and memorandum accounts including Pension Expense Balancing Account. Maintain Research, Development and Demonstration Memorandum Account and Intervenor Compensation	N/A	υ	O-01,CH10,P11,§C3	SJW-10,CH02,P09
Health Care Cost Balancing Account	Do Not Allow Health Care Cost Balancing Account	Do Not Allow Health Care Cost Balancing Account	Authorize Health Care Cost Balancing Account	Authorize Health Care Cost Balancing Account	f	O-01,CH12,P02,§C1	SJW-01,CH05,P29,§C; SJW- 10,CH04,P08
Establish Groundwater 8 Regulation Legal Expense Memorandum Account	Authorize requested memorandum account		Establish Groundwater Regulation Legal Expense Memorandum Account	Establish Groundwater Regulation Legal Expense Memorandum Account	п	O-01,CH12,P09,§C2	SJW-01,CH17,P03,§G
Update Water Ratepayer Authorize WRAP fi 9 Assistance Program surcharge to \$1.45 p (WRAP) funding surcharge customer per month	Authorize WRAP funding surcharge to \$1.45 per customer per month	Authorize WRAP funding surcharge to \$1.45 per customer per month	Authorize WRAP funding surcharge to \$1.45 per customer per month	Authorize WRAP funding surcharge to \$1.45 per customer per month	8	O-01,CH12,P11,§C3	O-01,CH12,P11,§C3 SJW-01,CH15,P04,§G
10 Implement Credit Card Payment Program	Authorize SJWC to implement Credit Card Payment Program	Authorize SJWC to implement Credit Card Payment Program	Authorize SJWC to implement Credit Card Payment Program	Authorize SJWC to implement Credit Card Payment Program	а	O-01,CH12,P12,§C4	SJW-01,CH17,P04,§K
Establish Tangible Property 11 Regulation Tax Memorandum Account	Establish Memorandum Account	mnpu	Do not establish memorandum account	N/A	f	O-01,CH05,P03,§C3 SJW-10,CH05	SJW-10,CH05
Establish Enterprise Zone 12 Sales and Use Credit Tax Memorandum Account	Establish Memorandum Account	Establish Memorandum Account	Do not establish memorandum account	N/A	÷	O-01,CH05,P06,§C4 SJW-10,CH05	SJW-10,CH05

A.15-01-002
Detailed Joint Comparison Exhibit of
San Jose Water Company and Office of Ratepayer Advocates
Submitted August 13, 2015